

THE
FIFTH REPORT.

FROM THE
SELECT COMMITTEE

ON THE
Affairs of The EAST INDIA Company.

Ordered, by The House of Commons, to be printed,
28 July 1812.

DR. B. S. BALIGA'S
LIBRARY,

V2E:11M12
M12
THE REPORT page 1 to 166.

VIZ.

I.—BENGAL PRESIDENCY:

Introduction	page 3.
I.—A Summary of the different Systems of Internal Government, antecedent to 1784	4.
II.—On the Reforms introduced by Lord Cornwallis, under orders of the Court of Directors of 12th April 1786	12.
The Permanent Settlement of the Land Revenue	p. 15.
Sayer Duties	22.
Tax on Spirituous Liquors	ibid.
Salt Monopoly	ibid.
Opium Monopoly	23.
Completion of the new System of Government, and enactment of a Code of Regulations	25.
The Revenue Department	p. 25.
Civil Courts of Justice	30.
Criminal Courts of Justice	37.
The Police	43.
Extension of the new System of Government to Benares	45.
Extension of it, to the Ceded and Conquered Provinces	50.
III.—On the practical Effects of the new System of Government	p. 54.
Revenue Department	p. 54.
Administration of Civil Justice	62.
Administration of Criminal Justice	p. 65.
The Police	70.
CONCLUDING REMARKS	p. 76.

II.—PRESIDENCY OF FORT ST. GEORGE:

I.—View of the Measures and Systems adopted for the Administration of the Land Revenues, &c. in the ancient Territories, down to the period when the Bengal system of Revenue Management was extended to those Territories	p. 77.
Northern Circars	p. 77.
Jaghire	101.
Home Farms	108.
Cuddalore and adjacent Lands, Devicottah, Nagore, and Negapatam	108.
General View of the proceedings connected with the extension of the Bengal System of Revenue to the Territories of Fort St. George	p. 108.
Permanent Settlement of Lands in the ancient Territory	113.
II.—View of the progress of Revenue administration in the modern Possessions, given under the separate Heads of Havelly Lands, and Poligar or Zemindarry Lands	page 116.
Specification of modern Territory	p. 116.
Administration of the Revenues in the Havelly Lands	117.
Permanent Settlement of particular Districts	128.
Landed Tenures	130.
Administration of Revenues in the Poligar Lands	138.
Permanent Settlement of particular Poligars	141 to 147.
General change of system for collecting the Land Revenues introduced into the Havelly Lands in 1807 and 8, with Observations thereon	150.
Dimensions adverted to, as the comparative advantages and disadvantages of the different modes of Revenue Management, with a view to permanency	p. 158.
Districts permanently settled, and those not permanently settled	163.
Practical effects of the permanent Settlements of the Land Revenue which have been concluded	163.
Brief Account of the branches of public Receipts, independant of the Land Revenue	164.
Number and Names of Collectorships under the Presidency of Fort St. George	165.
Judicature and Police, adverted to	166.
CONCLUDING REMARKS	page 165.

FIFTH REPORT

FROM THE

SELECT COMMITTEE

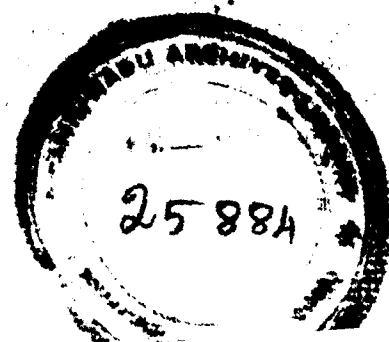
ON THE

Affairs of The EAST INDIA Company

The SELECT COMMITTEE appointed to enquire into the present State of the Affairs of *The East India Company*, and to report the same, as it shall appear to them, with their Observations thereupon, to the House;—HAVE, pursuant to the Order of the House, examined the Matters to them referred; and have agreed upon the following REPORT:

YOUR Committee, having in their former Reports adverted to the extensive establishments for the internal administration of India, as bearing with considerable weight upon the Revenue, and having in a great degree, contributed to affect the expectations formed of an abundant surplus, have felt it a part of their duty to offer some account of the nature and history of those Establishments, and of the circumstances under which they have been augmented to their present scale; trusting that such an account will be acceptable to the House, not only as shewing the importance and utility of the establishments themselves, to the welfare and order of the country, but as evincing the unremitting anxiety that has influenced the efforts of those to whom the government of our Indian possessions has been consigned, to establish a system of administration best calculated to promote the confidence and conciliate the feelings of the native inhabitants, not less by a respect for their own institutions, than by the endeavour gradually to engraft upon them such improvements, as might shield, under the safeguard of equal law, every class of the people from the oppressions of power, and communicate to them that sense of protection and assurance of justice, which is the efficient spring of all public prosperity and happiness.

These establishments divide themselves into, Political, Military, Revenue, and Judicial. The Political Establishments appear to be sufficiently described by the regulations in the act of 1793, to supersede the necessity of entering into any detailed discussion, on the subject of them: while the nature of those in the Military Department, as well as the causes of their increase, have been explained in the Second Report of this Committee. It is therefore the intention of your Committee



I.
BENGAL.

Separate General
Letter,
12th April 1786.

FIFTH REPORT from the Select Committee on the

Committee at present, exclusively to confine themselves to the establishments connected with the Revenue and Judicial Departments of the service.

Your Committee will in the first place, submit to the attention of the House those under the BENGAL PRESIDENCY; and, for the sake of greater distinctness, propose to divide their Report on this branch of the general subject, into the three following heads:

Ist.—A Summary of the different systems introduced for the management of the Revenues, and the administration of justice in the East India Company's territorial possessions, noting the successive modifications, they have undergone since the acquisition of the Dewanny in 1765 to the year 1786, when the affairs of British India having been under the view of Parliament, the Directors, in conformity to the requisitions of the act of 1784, transmitted orders to the supreme government in India for enquiry to be made into the condition of the landholders and other inhabitants residing under their authority, and for the establishment of permanent rules for the settlement and collection of the revenue and the administration of justice, founded on the ancient laws and local usages of the country.

II^d.—The Measures pursued in consequence of the foregoing orders, which led to a settlement of the land revenue in perpetuity, and to a code of regulations for the guidance of the courts of justice, formed and established during the government of the late Marquis Cornwallis.

III^d.—An Inquiry into the practical effects of the revenue and judicial systems established by the Marquis Cornwallis, in order to ascertain whether they have in any respects, proved inadequate or defective; whether means have been used to remedy those defects and supply those deficiencies; and whether any, and if any, what further measures may appear necessary for the accomplishment of the professed objects both of the Company and the Legislature, in respect to the subjects of our Indian Empire.

I.

A SUMMARY OF THE DIFFERENT SYSTEMS OF GOVERNMENT
ANTECEDENT TO 1784.

THE Dewanny authority over the provinces of Bengal, Bahar and Orissa, was conferred in perpetuity on the East India Company, by a firman or royal grant in August 1765. The Nawab of Bengal, NUJUM-ool-DOWLAH, had already, as the condition of his succeeding to the musnud, on the decease of his father JAFFIER KHAN, agreed to entrust the administration of the subahdarry to the management of a naib or deputy appointed by the advice of the Governor in Council. By a further agreement, dated 30th September 1765, the Nawab recognized the grant of the Dewanny to the Company, and consented to accept a fixed stipend for the maintenance of himself and his household. Whatever further expense, within certain limits, might be found necessary for the support of the dignity of the nizamat, was to be disbursed through the deputy chosen by the English government.

In the following year, the president of the council of Fort William (Lord Clive) took his place as dewan, or collector of the revenue, for the Mogul, and in concert with the Nawab, who sat as nazim, opened the *pooneah*, or ceremonial of commencing the annual collections in durbar, held at Moatyghel, near Moorshedabad. From this time, the functions of nazim, as well as of dewan, were ostensibly exercised by the British government, the latter, in virtue of the grant from the Emperor, and the former, through the influence possessed over the naib or deputy; the nawab nazim himself having submitted to become virtually a pensioner of the state.

But though the civil and military power of the country, and the resources for maintaining it, were assumed on the part of the East India Company, it was not thought prudent, either by the local government, or the directors, to vest the immediate

Affairs of The EAST INDIA COMPANY.

5

I.
BENGAL.

immediate management of the revenue, or the administration of justice, in the European servants. It may indeed appear doubtful whether the European servants at this time, generally possessed sufficient knowledge of the civil institutions and the interior state of the country, to qualify them for the trust. A resident at the Nawab's court, who inspected the management of the naib dewan, and the chief of Patna, who superintended the collections of the province of Bahar, under the immediate management of Shetab Roy, maintained an imperfect controul over the civil administration of the districts included in the dewanny grant; while the zemindarry lands of Calcutta, and the 24 pergunnahs, and the ceded districts of Burdwan, Midnapore and Chittagong, which at an earlier period, had been obtained by special grant from the Nawab of Bengal, were superintended by the covenanted servants of the Company.

In 1769, Supervisors were appointed with powers of superintending the native officers employed in collecting the revenue or administering justice, in different parts of the country; and councils with superior authority, were in the following year, established at Moorshedabad and Patna. The Supervisors were furnished with detailed instructions for obtaining a summary history of the provinces; the state, produce, and capacity of the lands; the amount of the revenues; the cesses or arbitrary taxes; and of all demands whatsoever which are made on the cultivators; the manner of collecting them; and the gradual rise of every new impost; the regulations of commerce, and the administration of justice.

The information communicated to the directors in consequence of these enquiries, represent the internal government in a state of disorder, and the people suffering great oppression. These evils were imputed to the nature of the former administration. It is observed that "the Nazims exacted what they could from the zemindars and great farmers of the revenue, whom they left at liberty to plunder all below, reserving to themselves the prerogative of plundering them in their turn, when they were supposed to have enriched themselves with the spoils of the country." The whole system thus resolved itself, on the part of the public officers, into habitual extortion and injustice, which produced on that of the cultivator, the natural consequences, concealment and evasion, by which government was defrauded of a considerable part of its just demands.

With respect to the administration of justice, "the regular course, was every where suspended; but every man exercised it, who had the power of compelling others, to submit to his decisions."

Seven years had elapsed from the acquisition of the Dewanny, without the government deeming itself competent to remedy these defects; when in 1772, authority was conveyed to the president and council of Fort William, which enabled them to introduce a system of reform. This was, the notification of a resolution which the court of directors had come to, "to stand forth as dewan, and by the agency of the Company's servants, to take upon themselves the entire care and management of the revenues."

In pursuance of the orders received on this occasion, the office of naib dewan was abolished, and the efficient administration of the internal government committed to British agency. A committee, consisting of the governor (Mr. Hastings) and four members of the council, proposed a plan for the management of the revenue and the administration of justice in the provinces, and for the regulation and conduct of the public affairs at the presidency.

By the adoption of the plan proposed by the committee, the institutions of the internal government stood as follows:

1st. In the Revenue Department at the Presidency, a board of revenue, consisting of the president and members of council—an accountant general with assistants. The khalsa or exchequer and the treasury were removed from Moorshedabad to Calcutta, to the former of which, native officers were appointed, in number and quality, suitable to the voluminous and important business appertaining to it, which consisted of accounts and correspondence, both in abstract and detail, of every transaction of importance relating to the settlement and collection of the revenue in each district, agreeably to the principles established and forms observed, by the Mahomeddan government. In respect to the provinces

Proceedings of
President and Select
Committee,
16 August 1769.
Colebrooke's Supplement
to Digest of
Bengal Regulations and
Laws, page 174.

Letter from the
President & Council
of Fort William,
3d Nov. 1772.

Proclamation of
11th May 1772.
Colebrooke's
Supplement, p. 189.

Regulations, dated
29 August 1772.
Colebrooke's Supplement,
page 194.

I.
BENGAL.

Regulations, dated
24 May 1772.
Colebrooke's
Sup. p. 190.
Samuel Middleton.
Dacres.
Lawrell.
John Graham.
(Mr. Hastings did not
go on the circuit.)
General Regula-
tions, dated
15 August 1772.
Colebrooke's Sup-
plement, page 1.

vinces, it was resolved, that "the Company having determined to stand forth as "dewan," the supervisors should now be designated collectors, with whom a native officer, chosen by the board, and styled dewan, should be joined in the superintendence of the revenue. With respect to the revenue, a settlement for a term of five years was adopted; and the four junior *members of the committee above mentioned, proceeded on a circuit through the provinces, with powers to carry into execution the purpose of this decision.

2d. Under the regulations framed for the Judicial Department, were instituted two courts for each provincial division or collectorship; "one by the name of "Dewanny or Civil Court, for the cognizance of civil causes; the other named "Foujedary or Criminal Court, for the trial of crimes and misdemeanors." Over the civil court the collector presided, on the part of the Company, in their quality of king's dewan, attended by the provincial native dewan, and the other officers of the collector's court. To this jurisdiction were referred, all disputes concerning property, real or personal; all causes of inheritance, marriage, and cast; all claims of debt, disputed accounts, contracts, partnerships, and demands of rent; but to facilitate the course of justice in trivial cases, all disputes of property not exceeding ten rupees were cognizable by the head farmer of the pergunnah to which the parties belonged, whose decision was to be final. In the criminal court, the cauzy and moofy of the district and two moolavies sat to expound the Mahomeddan law, and to determine how far delinquents were guilty of its violation. But it was the collector's duty to attend to the proceedings of this court, so far as to see that all necessary evidences were summoned and examined, and that the decision passed was fair and impartial. Appeals from these decisions, were allowed to two superior courts established at the chief seat of government; one, under the denomination of Dewanny Sudder Adawlut or Chief Court of Civil Judicature; the other, the Nizamut Sudder Adawlut or Chief Court of Criminal Justice. The former, consisted of the president and members of council, assisted by the native officers of the khalsa or exchequer; and in the latter, a chief officer of justice presided, appointed on the part of the nazim, assisted by the head cauzy and moofy, and three eminent moolavies. These officers were to revise the proceedings of the superior courts; and in capital cases, to prepare the sentence for the warrant of the nazim. Over this court, a controul was vested in the president and council, similar to what was exercised by the collectors in the provinces, in order that the Company's administration, in the character of king's dewan, might be satisfied that justice, so essential to the welfare and safety of the country, was not perverted by partiality or tainted by corruption.

The superintendence and controul over the administration of criminal justice, was by the government particularly entrusted to the president, Mr. HASTINGS; who, at the end of eighteen months, finding the duty too heavy, and the responsibility too dangerous, desired to relinquish his trust; and the court of Nizamut Adawlut was in consequence, removed back to Moorshedabad, and placed under the superintendence of Mahomed Reza Khan, who at the recommendation of the governor and council, was appointed naib nazim. In the course of his and with the concurrence of his council, introduced a new plan of police. The collectors and aumils (or native superintendents) had acted as magistrates; but on the recal of the former, native officers, styled foujedars, were appointed to the fourteen districts or local jurisdictions into which Bengal was divided, with an appropriate number of armed men, for the protection of the inhabitants, the detection and apprehension of public robbers, and for the transmission of intelligence to the presidency, of matters relating to the peace of the country.

The Regulations framed for the guidance of the officers employed in the revenue and judicial departments, which at this time, were printed and promulgated in the languages of the country, manifest a diligence of research, and a desire to improve the condition of the inhabitants, by abolishing many grievous imposts, and prohibiting many injurious practices, which had prevailed under the native government;—and thus, the first important step appears to have been now made, towards those principles of equitable government, which it is presumable the directors always had it in view to establish, and which, in subsequent institutions, have been more successfully accomplished.

But

I.
BENGAL.

But the effect of the new arrangements on the department of the revenue, proved less favourable than was expected. The settlement of five years had been concluded under general instructions from the directors, which required that the government "should not, by any sudden change, alter the constitution or "deprive the zemindars, &c. of their ancient privileges and immunities." After due consideration of the different modes which, consistently with these orders, might be adopted, the government gave the preference to the farming system, under which they received offers for each pergunnah, whether made by the landholders, or by speculators and adventurers; and those of the highest bidders were accepted, and engagements entered into with them. At the period this settlement was resorted to, the country was slowly recovering from the effects of a dreadful famine, which desolated the country, and destroyed one third of its population. Whether, owing to the bidders at the settlement having been inattentive to this circumstance, or imprudently led on by the eagerness of competition, to make higher offers than the country could bear, many of them soon failed in the performance of their engagements, and defalcations in realizing the revenue under the five years settlement, occurred to a considerable amount. The little success that attended this settlement, combined with other motives, induced a change of system in 1774, and the European collectors were recalled from the provinces, and Native aumils substituted in their stead.

The superintendence of the collections was now vested in provincial councils, established for the six principal districts into which the country was divided, and stationed at Calcutta, Burdwan, Dacca, Moorshedabad, Dinagepore, and Patna.

The administration of civil justice which had been entrusted to the collector, was on the same principle, transferred to the aumil, from whom an appeal, in all cases, lay to the provincial council of the division in which he was posted; and from the provincial council, an appeal lay, under certain restrictions, to the sudder dewanny court, or the governor in council. The police, which had been entrusted to the collectors, was vested in native officers styled *foujedars*, appointed by the naib nazim, whose functions and office in the department of criminal justice, were now revived at Moorshedabad.

The foregoing arrangement for the administration of justice continued in force, without any material alteration, until the year 1780. But in the department of the revenue, when the settlement which had been made in 1772 for five years, approached its termination, preparations became necessary, for the formation of a new one. On this occasion, the governor, general observed, "in what-
"ever manner it may be hereafter determined to form the new settlement of the
"province, after the expiration of the present leases, it will be equally necessary,
"to be previously furnished with the accurate states of the real nature of the
"land, as the grounds on which it is to be formed. To obtain these, will be the
"work of much official knowledge, much management, and unremitting labour,
"in compiling and collecting the accounts of the past collections, in digesting
"the materials which may be furnished by the provincial councils and dewans,
"in issuing orders for special accounts, and other materials of information, and
"in deputing native officers on occasional investigations." The government accordingly instituted a temporary office for these special purposes. It consisted of three of the most experienced civil servants, armed with authority to select and depute native agents (aumeens) into each district, for the purpose of entering on a minute local scrutiny of the accounts kept in each village, and of whatever else might best enable them, to procure the most exact information of the real produce or value of the lands.

In 1777, the aumeens were required to repair, with the information they had obtained, to each of the provincial councils in succession, to whom orders and instructions were issued for forming a new settlement. The lands, on the former settlement, appear to have been let to the highest bidder, on his producing security for the amount of the rent. A preference was now to be given to the zemindar, if he consented to engage for the amount of the former settlement, or for such an amount, as the provincial council might deem reasonable; and instead of producing security, it was provided by a stipulation to be inserted in his written engagement, that his lands, in case of failure in payment, should be held liable to sale, to realize the outstanding balance.

On

Colebrooke's Sup-
plement, page 200.
Plan for the manage-
ment of the revenues
of Bengal and Bahar,
dated 23d Nov. 1773.

Proceedings of the
Governor General and
Council, dated
19th April 1774.
Colebrooke's Sup-
plement, page 122.

Minute of
Governor General,
1st Nov. 1776.

Colebrooke's Sup-
plement, page 208.
Revenue Consulta-
tions, 20 Dec. 1776.

Public Regulations
for the settlement and
collection of the
Revenue, passed on
the 16th July 1777.

Proceedings of Go-
vernor General and
Council, dated
28th Oct. 1775.
Colebrooke's Sup-
plement, page 125.

I.

BENGAL.

Permanent Plan for the administration of the revenues, formed the 20th February 1781, by the Governor General and Council, in the Revenue Department.
Colebrooke's Supplement, page 213.

On the same principles, and by the same agency, the settlement of the districts was made annually during the following three years 1778, 1779, and 1780; but the average produce of this period, under European Superintendents, appears to have fallen short of what it had been, when intrusted to native agency. On this account, combined probably with other causes, a change in the management was determined upon by the supreme government; and a new plan accordingly introduced on the 20th of February 1781. The government stated, that the system lately followed had been only meant as an experiment, to lead by a gradual change, to one of more permanency.

By the new plan, the provincial councils were abolished, and all the collections of the provinces proposed to be brought down gradually to the presidency, to be there administered by five of the most able and experienced of the civil servants, under the designation of a Committee of Revenue, "to be under the immediate inspection of, and with the opportunity of instant reference for instruction to, the Governor General in Council." Though the provincial councils were withdrawn, the president of each, was to remain officiating as collector under the committee of revenue, until further orders, as likewise were the collectors who had been separately stationed in some of the frontier and least civilized districts. The native record office, with some modification, was placed under the committee. A commission on the revenue realized, was allowed and distributed among the members of the committee; and the European officers attached to it, who were bound by oath, to restrict themselves to the avowed official allowances.

Immediately after their entrance into office, the committee submitted to the government a plan for the formation of a new settlement of the revenue. The principle on which this proceeded, does not appear essentially to differ from the rules for the settlement before laid down. The preference was to be given to the zemindars in all cases, where they should agree to the amount of the assessment demanded, and where there appeared no valid objection from minority or notorious incapacity, or any other cause. The amount of the assessment, it was presumed, might be fixed on reasonable grounds, from the experience of former years, joined with the information gained by the recent deputation of aumeens. The settlement was to be for one year only, with an assurance that in instances where the revenue was regularly discharged, the same person should have the option of continuance on the same assessment.

To these propositions the government assented, but with the exception of entrusting the formation of the settlement to the collectors and the native agents of government, in all cases where the committee could not execute that service themselves; deeming it an official inconsistency, that he who was to collect under the settlement, should have any part, in the formation of it. The committee was therefore required to make the settlement by deputation on the spot, subject to the final decision of the government, in all cases where they could not themselves conclude it; and they were directed at the same time, to encourage the practice of paying the rents into the khalsa at the presidency, instead of the provincial treasuries.

In the month of November following, the Committee of Revenue reported to the government, the settlement they had made for the current year's revenue throughout the districts of Bengal; those of Bahar had been already settled by the board of revenue, previously to the entrance of the new formed committee on the exercise of their functions. The general rules for their guidance had been observed, and an increase of more than 26 lacks of rupees effected on the former jumma. It was stated that the occupancy of the lands, and the management of the collections, had in general been preserved to the zemindars and talookdars; and where the reverse had taken place, the cause would be found recorded on the official proceedings.

A short time previous to these new arrangements being made in the department of the revenue, an alteration took place in the constitution of the Dewanny Adawlut, by the establishment in each of the six grand provincial divisions, of a court of justice, distinct from and independent of, the revenue council. Over this court, presided a covenanted servant styled *Superintendent of dewanny adawlut*, whose jurisdiction extended over all claims of inheritance to zemindarries,

Colebrooke's Supplement, page 220.
Plan for the Settlement of the revenue of Bengal and Bahar, dated 29th March 1781.

Letter from the Committee of Revenue, dated 27th Nov. 1781.

Regulations of 11th April 1780.
Colebrooke's Supplement, page 14.

I.

BENGAL.

zemindarries, talookdarries, or other real property or mercantile disputes; all matters of personal property, with the exception of what was reserved to the jurisdiction of the provincial councils, which were to decide as heretofore, on all causes having relation to the public revenue, as well as on all demands of individuals for arrears of rent, and on all complaints from tenants and cultivators, of undue exaction of revenue by the officers of government or others.

These institutions were introduced in April 1780; and in the October following, the attendance in the sudder-dewanny adawlut, having been found incompatible with the other duties of the Governor and Council, it was determined that a separate judge (Sir Elija Impey) should be appointed to the charge and superintendence of that court; and on the 3d November, thirteen articles of regulations, prepared by the judge and approved by government, were passed, for the guidance of the civil courts, which were afterwards incorporated with additions and amendments, in a revised code, comprising ninety-five articles of regulations, the declared objects of which were "the explaining such rules, orders and regulations, as may be ambiguous, and revoking such as may be repugnant or obsolete; to the end that one consistent code be framed therefrom, and one general table of fees established in and throughout the said courts of mofussil-dewanny adawlut, by which a general conformity may be maintained in the proceedings, practice and decisions of the several courts, and that the inhabitants of these countries may not only know to what courts, and on what occasions, they may apply for justice, but seeing the rules, ordinances and regulations, to which the judges are by oath bound invariably to adhere, they may have confidence in the said courts, and may be apprized on what occasions, it may be advisable to appeal from the courts of mofussil-dewanny adawlut to the court of sudder-dewanny adawlut, and knowing the utmost of the costs which may be incurred in their suits, may not, from apprehension of being involved in exorbitant and unforeseen expenses, or of being subjected to frauds or extortion of the officers of the court, be deterred from prosecuting their just claims."

Under these regulations, which were printed with translations in the Persian and Bengal languages, for general information, and which constitute the principal foundation of the rules now in force, relative to the administration of civil justice, all civil causes, as before described, were made cognizable, as heretofore, by distinct courts of dewanny adawlut, which on the 6th April preceding, had been augmented to the number of eighteen, in consequence of inconvenience experienced from the too extensive jurisdiction of the six before instituted. The judges, thus constituted and appointed, were wholly unconnected with the revenue department, except in the four frontier districts of Chittra, Bauglepore, Islamabad and Rungpore, where, for local reasons, the offices of judge and collector were vested in the same person, but with a provision that the judicial authority should be considered, distinct from and independent of, the board of revenue.

On the 6th April 1781, the establishment of foudars and tannadars, introduced in 1774, which had not been found to produce the good effects proposed by its institution, was abolished; and the judges of the court of dewanny adawlut, were invested with the power as magistrates, of apprehending decoits (a species of depredators who infest the country in gangs) and persons charged with the commission of any crime or acts of violence, within their respective jurisdictions. They were not however to try or punish such persons; but were to send them immediately to the daroga of the nearest foudarry, with a charge in writing, setting forth the grounds on which they had been apprehended. Provision was at the same time, made for cases "where, by especial permission of the governor general and council, certain zemindars might be invested with such part of the police jurisdiction as they formerly exercised under the ancient Mogul government." In such cases, the European collector in his capacity of magistrate, the daroga of the nizamat adawlut, and the zemindar, were to exercise a concurrent authority for the apprehension of robbers and all disturbers of the public peace.

The better to enable the government to observe the effects of the regulations thus introduced, and to watch over the general administration of criminal justice throughout the provinces, a separate department was established at the presidency,

Colebrooke's Supplement, page 23.

Preamble to General Reg^d of 1781.

Colebrooke's Supplement, page 128.
Resolutions of the Governor General and Council, dated 6th April 1781.

I.
BENGAL.

dency, under the immediate control of the governor general, to which were to be transmitted monthly reports of proceedings, and lists of prisoners apprehended and convicted by the respective authorities throughout the provinces. To arrange these records, and to maintain a check on all persons entrusted with the administration of criminal justice, an officer was appointed to act under the governor general, with the title of *Remembrancer of the criminal courts*.

In November 1782, in pursuance of instructions from the court of directors, the superintendence of the sudder-dewanny adawlut was resumed by the governor general and council; and it was declared, that, agreeably to the 21st Geo. III. this court was constituted a court of record, and its judgments to be final, except in appeal to the king in civil suits only, the value of which should be £.5,000. and upwards.

Your Committee have brought the foregoing Summary of the different systems of internal arrangement adopted for the East India Company's territorial possessions in Bengal, down to that period, when the state of their affairs was before Parliament, and when by an act of the legislature, the Company were commanded to institute an enquiry into the complaints which had prevailed, "that divers rajahs, zemindars, and other landholders within the British territories in India, had been unjustly deprived of, or compelled to relinquish or abandon their respective lands, or that the rents, tributes, or services required of them had become oppressive." These grievances, if founded on truth, were "to be effectually redressed, and permanent rules established on principles of moderation and justice, by which their rents and tributes should be demanded and collected in future."

Your Committee deem it inexpedient to load the Appendix with the voluminous documents to which they have had occasion to refer. Most of them will be found annexed to the Reports of former Committees of this House; and the substance of most of the remainder, make a part of the institutions and rules still in force, which are to be mentioned in the sequel.

An attentive consideration of the information which these documents afford, has led your Committee to believe, that the administration of the British government proved at an early period of its introduction, beneficial to the natives of India residing under its protection. By the superiority of the British arms they became at once secured from the calamities frequently experienced in successive invasions of the Mahrattas. Internal commotion was by the same cause, entirely prevented; and if their condition has not sooner attained to that state of improvement, which the character of the nation under whose dominion they had fallen, afforded reason to expect, the delay may be satisfactorily accounted for, on grounds of negligence or misconduct. On this subject, your Committee deem the observations of Mr. Shore (now Lord Teignmouth) so applicable, and of so high authority, as to be worthy of quotation from a minute on the proceedings of the government of Bengal, recorded on the 10th February 1790:—"A period of twenty-eight years has now elapsed, since the Company first acquired a right to the revenues of any considerable part of the provinces, and of twenty four years only, since the transfer of the whole in perpetuity, was regularly made, by the grant of the Dewanny. When we consider the nature and magnitude of this acquisition, the characters of the people placed under our dominion, their difference of language and dissimilarity of manners, that we entered upon the administration of the government, ignorant of its former constitution, and with little practical experience in Asiatic finance; it will not be deemed surprising that we should have fallen into errors; or if any should at this time require correction."

"The Mogul dominion, in the best times, and under the wisest princes, was a government of discretion. The safety of the people, the security of their property, and the prosperity of the country, depended upon the personal character of the monarch. By this standard, his delegates regulated their own demeanor; in proportion as he was wise, just, vigilant, and humane, the provincial viceroys discharged their respective trusts, with zeal and fidelity, and as they possessed or wanted the recited qualifications,

I.
BENGAL.

"tions, the inferior agents conducted themselves with more or less diligence and honesty. A weak monarch and corrupt minister encouraged and produced every kind of disorder; for there was no law paramount to the sovereign's will. Few of the officers of government were liberally paid; and property was left to accumulate, from breach of trust, abused patronage, perverted justice, or unrestrained oppression. This description, I conceive to be applicable to all Mahomeddan governments, where practice is for ever in opposition to theory of morals, and a few remarkable instances of distinguished virtue or forbearance form exceptions, which deduct little from the universality of the remark."

"Long before our acquisition of the Dewanny, the vigour of the empire had been irrevocably weakened; and its institutions, as far as they can be traced in the ordinances and practice of its best princes, had been violated. The agents of the Company, when they obtained the grant, had no other guide for their instruction than the measures of a provincial administration, which had assumed an independency of the empire, and had long ceased to act according to its laws."

"If we further consider the form of the British government in India, we shall find it ill calculated for the speedy introduction of improvement. The members composing it, are in a constant state of fluctuation; and the period of their residence often expires, before experience can be acquired or reduced to practice. Official forms necessarily occupy a large portion of time, and the constant pressure of business leaves little leisure for study and reflection, without which, no knowledge of the principles and detail of the revenues of this country can be obtained. True information is also procured with difficulty; because it is too often derived from mere practice, instead of being deduced from fixed principles. Every man who has long been employed in the management of the revenues of Bengal, will, if candid, allow, that his opinion on many important points has been often varied, and that the information of one year, has been rendered dubious by the experience, of another; still in all cases, decision is necessary; and hence precedents, formed on partial circumstances, and perhaps on erroneous principles, become established rules of conduct; for a prudent man, when doubtful, will be happy to avail himself of the authority of example. The multiplication of records, which ought to be a great advantage, is in fact, an inconvenience of extensive magnitude; for in them, only the experience of others can be traced, and reference requires much time and labour."

Your Committee have no reason to suppose, that the intricacy of the subject which the Company's agents had to make themselves acquainted with, is overrated in the foregoing passage, or that in framing new rules of government, and introducing reforms of the rules already in force, the risk of committing error was less, than the author of that passage has stated; but from what is to be observed in the correspondence from home, and on the records abroad, your Committee entertain a confident belief that from time to time, important measures were recommended, and successfully introduced, for the improvement of the internal government, and the amelioration of the condition of the inhabitants at large. The information drawn from the Reports of the Supervisors appointed in 1769, and of the Court of Circuit in 1772, developed the errors of a false and injurious policy, which had prevailed under the native government, as well as practices of pernicious tendency which had crept into the administration of it, subsequently to the subversion of the Mogul dominion. The principal of these, as they affected the department of the revenue, appear to have been noticed and abolished, in the regulations passed upon the formation of the five years settlement. By the rules then established, all *nuzzers* or *salamies* (free gifts) which had been usually presented on the first interview, as marks of subjection and respect, were required to be totally discontinued, not only to the superior servants of the Company and the collectors, but to the zemindars and other officers; new taxes, under any pretence whatever, were prohibited; the revenue officers were forbidden to hold farms, under pain of dismissal; zemindarry barriers, erected for the collection of road duties, were abolished, and such only continued, as belonged to the collection of the established revenue. This regulation, as far as related to the unavowed emoluments of the Company's servants, and others, does not appear to have been effectual.

With

12 FIFTH REPORT from the Select Committee on the

I.
BENGAL.

7th Report of
Committee of
Secrecy, 1773.

With respect to the civil judicature at this time, it may be observed, that although the institutions and rules for this department were framed by persons who had not the advantage of professional experience, the improvement introduced into the system which had prevailed under the native government cannot but be evident, on reference to a description of the latter, which is given in the Report of a former Committee of this House, in the following words: that "so far as the Committee were able to judge from all the information laid before them, the subjects of the Mogul empire in that province derived little protection or security from any of these courts of adawlut; and in general, though forms of judicature were established and preserved, the despotic principles of the government rendered them the instruments of power rather than of justice, not only unavailing to protect the people, but often the means of the most grievous oppressions under the cloak of the judicial character." The Committee further stated it to be the general sense of all the accounts they had received respecting these courts, "that the administration of justice during the vigour of the ancient constitution was liable to great abuse and oppression, that the judges generally lay under the influence of interest, and often under that of corruption; and that the interposition of government, from motives of favour and displeasure, was another frequent cause of the perversion of justice."

The custom of levying as commission, the fourth part of the value decreed, as well as all other similar fees, on the decision of suits, and all arbitrary fines, were for ever abolished; the legal distinctions in favour of Mahomeddians and prejudicial to the Hindoos, were no longer to be attended to; and it was provided, that in all suits regarding marriage, cast, and all other religious usages or institutions, the laws of the koran with respect to Mahomeddians, and those of the shaster with respect to Hindoos, should be invariably adhered to. On all such occasions, the Moolavy or Brahmin, respectively attended to expound the law, to sign the report, and to assist in passing the decree. The rules subsequently introduced in 1781 had the advantage of being framed by professional talents, and, as before observed, are the foundation of those still in use.

In the administration of criminal justice, and in the department of the police, much depravity was at an early period, eradicated; and many salutary reforms introduced. The President and Council of Fort William saw the necessity of their interference to control the sentences of the Mahomeddan judges; and where the sentences of the law founded on the koran, appeared repugnant to the principles of good government and natural justice, to apply such a remedy, as the case might require.

But though much good had been effected, much yet remained to be done, before the institutions of the government and the condition of the people, could be raised near enough to that standard, which might satisfy the enlarged views of such as had formed their opinions, on the principles and practice of European states; and accordingly, in the Session of 1784, the Parliament passed the Act of the 24th of his present Majesty, "for the better regulation and management of the affairs of the East India Company;" by the 39th section of which, the East India Company was commanded "to inquire into the alleged grievances of the landholders, and if founded in truth to afford them redress, and to establish permanent rules for the settlement and collection of the revenue, and for the administration of justice, founded on the ancient laws and local usages of the country."

ON THE REFORMS INTRODUCED BY EARL CORNWALLIS.

Your Committee will next proceed to state the measures, which, in pursuance of the requisitions of Parliament, were adopted, to inquire into the condition of the landholders, with a view of redressing their alleged grievances, and to establish permanent rules for the internal government of the provinces.

The person selected to superintend and direct these important measures, was the late MARQUIS CORNWALLIS, who proceeded to India in 1786. His Lordship

was furnished with instructions from the court of directors, in a letter addressed to the governor general and council, dated 12th April 1786. As a reference to this letter, may account for many considerable alterations which have since been made in the system of the internal management of the Company's territorial possessions, and in particular, for the introduction of a permanent settlement of the land revenue, afterwards rendered perpetual; the Committee think it may be proper to notice such parts of it, as relate especially to that measure, and to the code of regulations subsequently established. The disapprobation of the court had been excited by the frequent changes which had marked the financial system of their government in Bengal; and they expressed their preference of a steady adherence to almost any one system, attended with watchful superintendence. They censured the ineffectual attempts that had been made to increase the assessment of revenue, whereby the zemindars (or hereditary superintendents of the land) had been taxed, to make room for the introduction of farmers, sezwulls, and aumeens, who having no permanent interest in the lands, had drained the country of its resources. They disapproved the rule recently established, which prohibited the collector from having any concern in the formation of the settlement of his district; and noticed the heavy arrears outstanding on the settlement of the last four years, which had been formed under the immediate direction of the committee of revenue; and expressed their opinion, that the most likely means of avoiding such defalcations in future, would be, by introducing a permanent settlement of a revenue, estimated in its amount on reasonable principles, for the due payment of which, the hereditary tenure of the possessor would be the best, and in general, the only necessary security. They therefore directed, that the settlement should be made, in all practicable instances, with the zemindar; and that in cases of his established incapacity for the trust, a pre-ference should be given to a relation or agent, over a farmer. They apprehended the design of the legislature was to declare general principles of conduct; and not to introduce any novel system, or to destroy those rules and maxims of policy which prevailed in well regulated periods of the native government. With respect to the amount of the assessment, the directors were of opinion, that the information already obtained might be sufficient to enable their government in Bengal to fix it, without having recourse to minute local scrutinies; and they suggested the average of former years collections, to be the guide on the present occasion; and on this point, concluded their instructions with re-marking, that "a moderate jumma, or assessment, regularly and punctually collected, unites the consideration of our interest with the happiness of the natives and security of the landholders, more rationally, than any imperfect collection of an exaggerated jumma, to be enforced with severity and vexation." Though the amount when determined, and on reference approved by themselves, the directors intended should be considered as the permanent and unalterable revenue of their territorial possessions in Bengal; yet for special reasons, they desired that the present settlement might be concluded, for the term of ten years only. In making choice of the persons with whom to conclude the settlement, they desired the clause of the act 1784, in favour of the landholders, might be attended to; and that in the point in question, as well as in every other particular, "the humane intention of the legislature towards the native landholders might be strictly fulfilled." With a view to the greater precision in effecting these objects, they recommended, that it might, as far as possible, be ascertained, what were the rights and privileges of the zemindars and other landholders, under the institutions of the Mogul or the Hindoo government, and the services they were bound to perform.

On proposing a plan for the civil administration of justice among the natives, the directors stated, that they had been actuated by the necessity of accommodating "their views and interests to the subsisting manners and usages of the people, rather than by any abstract theories drawn from other countries, or applicable to a different state of things;" and on these principles, they ordered, that the superintendence of the courts of dewanny adawlut should be vested in the collectors of the revenue; who were also to have the power of apprehending offenders against the public peace, but their trial and punishment was still to be left with the established officers under the Mahomeddan judicature, who were not to be interfered with, beyond what the influence of the British government,

government might effect through occasional recommendations of forbearance as to inflict any punishment of a cruel nature.

On the arrival in India of Lord Cornwallis with the foregoing orders, it was not found that the government possessed information sufficient to enable his lordship to proceed, at once, to so important a step as the conclusion of a settlement of land revenue, for a period of ten years, with a view to perpetuity; constituting, as it did, the principal financial resource of government. Much was yet to be ascertained with respect to the ancient laws and local usages of the country; the nature of the land-tenure was yet imperfectly understood, and the relative situation and condition of the natives concerned in the production of the revenue, had not been fully explained. These several points, it was necessary should be enquired into, before decisive measures could be taken for fulfilling the intention of the legislature, and the orders of the directors, by establishing permanent regulations of internal policy. His lordship therefore determined to continue for a time, the practice of annual settlements for the different districts, through the agency of the collectors, superintended by the revenue committee; while interrogatories were issued to the most experienced of the civil servants, and other practicable means resorted to, by which requisite information might be obtained. The revenue and judicial institutions were, however, immediately revised and regulated, in conformity to the directions from home. The committee of revenue, had already changed its designation to that of, the board of revenue. Its authority and functions were continued, subject to some little variation in the rules prescribed for its guidance. The European civil servants also superintending the several districts into which the country was divided, were, each of them, vested with the powers of collector, judge and magistrate; in which several capacities, their authority was to be exercised, and their proceedings kept distinct; except that all judicial proceedings relative to the collection of the revenue, were to be considered appertaining, as heretofore, to the office of collector. In proposing this union of different authorities in the same person, the court of directors, were influenced by the consideration of its having "a tendency to simplicity, energy, justice and economy;" and the India government, in promulgating their orders on the subject, did not omit to remind the officers selected for this purpose, of the great importance of the trust, and of the good they might have it in their power to dispense, in proportion as they acquitted themselves with diligence and integrity, not confining themselves to a literal and languid discharge of official duties, but directing their attention, with zeal and activity, towards the accomplishment of whatever, in the course of their management, might be found calculated to promote the interests of the government, the prosperity of the country, or the happiness of individuals placed under their authority.

For the administration of justice in the cities of Moorshedabad, Dacca, and Patna, distinct courts were established, superintended by a judge and magistrate; the office of collector not being, in these situations, necessary. From the decisions of the provincial courts of justice, appeals were allowed, within certain limits, to the governor general and council, in their capacity of judges of the sudder-dewanny adawlut; and from the decisions of the collectors, appeals were allowed, first to the board of revenue, and thence to the governor general in council.

The administration of criminal justice remained vested in the naib nazim, or deputy of the nabob; to whose courts, superintended by the Mahomeddan law officers, criminals apprehended by the magistrate, were referred for trial; except on petty charges, which were to be decided on by the collector in his capacity of magistrate, and the punishment within certain limits, inflicted under his inspection. Towards the end of the year 1799, a very important change took place in this arrangement, founded (as it appears by the observations with which it was introduced) on the inefficacy of the different plans pursued from 1772, to the present time, arising principally from the great delay experienced in bringing offenders to justice, as well as to defects in the constitution of the criminal courts. It was therefore declared that, with a view to insure a prompt and impartial administration of the criminal law, and in order that all ranks of people might enjoy security of person and property, the governor general in council had

Bengal Consultations, 3d Dec. 1799
Lord Cornwallis's
House recorded.

had resolved to accept the superintendence of the administration of criminal justice throughout the provinces. In conformity to this resolution, the nizamat adawlut, or chief criminal court of justice, was again removed from Moorshedabad to Calcutta, to consist of the governor general and members of the supreme council, assisted by the *cauzy ul cauzy* or head cauzy of the provinces, and two mooftees. Four courts of circuit superintended respectively by two covenanted servants of the company, denominated judges of the courts of circuit, with each a cauzy and moofty to assist the judges and expound the Mahomeddan law, were at the same time, established for the trial of offences not punishable by the magistrates. The judges were required to hold a general jail delivery every six months, at the stations of the several magistrates within their divisions, and to report their proceedings for the confirmation, in capital cases, of the nizamat adawlut in Calcutta. While one judge was employed on the circuit; the other, was required to perform the jail delivery at the city or head station of his division. The regulations in each department of the civil and criminal judicature, and for the management of the land revenue, were revised, considerably enlarged, and printed in the English and native languages, for general information, with modes of appeal prescribed from the provincial authority through each subordinate court, until, if necessary, redress might be sought before the governor general in council, in whose supreme controul the different authorities centered, and whose decision was final, in all cases relating to the administration of justice and internal policy among the natives, except in civil suits, wherein the amount adjudged should exceed sicca rupees 50,000, or £.st^d 5,800.; which were appealable to the decision of the king in council.

Regulations for the sayer revenue, for the opium contract, and the salt monopoly, were at this time, introduced; calculated to promote the interests of the government, as well as to ameliorate the condition of the different classes of the natives to whom they were applicable: But as these, will be more particularly mentioned hereafter, your Committee will now proceed to give an account of the steps taken, in the progress and conclusion of the permanent settlement of the land revenue.

The objects to which the government directed its enquiries, as preparatory and necessary to this measure, were, the past history of the districts, and of the landholders belonging to them; the rights of the different orders of the latter, as they were recognized under the native government; the existing rules by which the revenue was collected, and the ancient usages, as far as they could be traced; the amount of the revenue which it would be proper, under the instructions from home, to demand from each landholder, and the regulations which it might be necessary to establish, with a view of guarding the under tenantry and cultivators from oppression, and of securing to them the enjoyment of their property. The information obtained on these topics is too voluminous and diffuse to be presented to the House. But your Committee is of opinion, that a minute of Mr. Shore (now Lord Teignmouth) delivered on this occasion, should not be withheld, as it appears to them to contain information derived from experience and diligent research, in regard to the character and condition of the natives of India, the past and present state of the country, and the laws and practices of the Mogul government; which may at all times be referred to with advantage, as an authentic and valuable record.

Appendix, N^o 14

On a consideration of the information obtained, it appears, that although great disorder prevailed in the internal administration of the provinces, on the Company's accession to the Dewannee, a regular system of government had subsisted, under the most intelligent and powerful of the Mogul governments, in which the rights and privileges of the different orders of the people were acknowledged and secured: by institutions derived from the Hindoos, which, while faithfully and vigorously administered, seemed calculated to promote the prosperity of the natives, and to secure a due realization of the revenues of the state.

As it was the opinion of some intelligent servants of the Company, that it would, in the approaching settlement, be more advisable to resort to the institutions and rules of the old government, with which the natives were acquainted, than to proceed upon principles and rules in the administration of justice and revenue, derived from a state of society to which they were entire strangers; your Committee

I.
BENGAL.

Committee will proceed to explain the scheme of internal policy in the management of the land revenue; to which it was contended by the persons above alluded to, the preference should be given.

In the extensive plains of India, a large proportion, estimated in the Company's provinces at one-third by Lord Cornwallis, at one-half by others, and by some at two-thirds, of land capable of cultivation, lies waste, and probably was never otherwise. It became therefore of importance to the native governments, whose principal financial resource was the land revenue, to provide, that as the population and cultivation should increase, the state might derive its proportion of advantage resulting from this progressive augmentation. Whatever might be the motive of its introduction, the rule for fixing the government share of the crop, had this tendency. This rule is traceable as a general principle, through every part of the empire which has yet come under the British dominion; and undoubtedly had its origin, in times anterior to the entry of the Mahomeddians into India. By this rule, the produce of the land, whether taken in kind or estimated in money, was understood to be shared, in distinct proportions between the cultivator and the government. The shares varied when the land was recently cleared and required extraordinary labour; but when it was fully settled and productive, the cultivator had about two-fifths, and the government the remainder. The government share was again divided with the zemindar and the village officers, in such proportion, that the zemindar retained no more than about one-tenth of this share, or little more than three fiftieth parts of the whole; but in instances of meritorious conduct, the deficiency was made up to him by special grants of land, denominated *namcaur* (or subsistence.) The small portions which remained, were divided between the *mokuddim* or head cultivator of the village, who was either supposed instrumental in originally settling the village, or derived his right by inheritance or by purchase from that transaction; and had still the charge of promoting and directing its cultivation; the *pausbaun* or *gorayat*, whose duty it was to guard the crop, and the *putwarry* or village accountant, perhaps the only inhabitant who could write, and on whom the cultivators relied for an adjustment of their demands and payments to be made on account of their rents. Besides these persons, who from the zemindars downwards, can be regarded in no other light than as servants of the government, provision was made, either by an allotted share of the produce, or by a special grant of land, for the *canongoe* or confidential agent of the government, whose name implies that he was the depository and promulgator of the established regulations, and whose office was intended as a check on the conduct, in financial transactions, of all the rest. Under the superintendence of this officer, or of one of his *gomastahs* or appointed agents, were placed a certain number of adjacent villages, the accounts of which as kept by the putwarries, were constantly open to his inspection, and the transactions in which, with regard to the occupancy of the land, and the distinction of boundaries, came regularly under his cognizance, in a form that enabled him at any time, when called upon, to report to the government the quantity of land in cultivation, the nature of the produce, the amount of rent paid, and generally, the disposal of the produce, agreeably to the shares allotted by the rules as above explained. To his office moreover, reference might be had to determine contested boundaries, the use of rivers or reservoirs for irrigation, and generally in all disputes concerning permanent property or local usage within the limits of his official range. Your Committee have been more particular in describing the office of the *canongoe*, because they find, that although proscribed and abolished (perhaps precipitately) as pernicious in Bengal and Bahar, after the conclusion of the permanent settlement of the land revenue, the same office in the Ceded and Conquered districts, and in the province of Benares, has more recently been pronounced "of great utility, and calculated to render much public benefit," and the several officers found there, continued in the exercise of their functions. A certain number of villages, with a society thus organized, formed a *pergunnah*; a certain number of these, comprehending a tract of country equal perhaps to a moderate sized English county, was denominated a *chuckla*; of these, a certain number and extent formed a *circar*, and a few of these, formed the last or grand division, styled a *soubah*, of which, by the *dewanny* grant, the British government had obtained two, the *soubah* of Bengal and that of Bahar with part of Orissa.

From this concise representation of what appears to have been the provincial organization of the revenue department, your Committee think it may appear that

Letter from the Assistant on deputation to the Collector of Bauglepoore, dated 11th August 1790.

Appendix, N° 2.

Reports from the district of Bauglepoore, of investigations in Furkya, Monghyr, Selimabad, and Cossimbuzore.

Letter from the Collector of Bauglepoore, on the constitution and duties of the *Canongoe's* Office, dated 6th Dec. 1787. Appendix, N° 3. Regulation 6, of 1808.

I.
BENGAL.

that when the mogul government was in its vigour, if it be supposed that the different offices from the highest downwards, were at any time judiciously filled and faithfully discharged, the rents of the lands might have been collected from the cultivator, without oppression; and the different shares of the produce distributed by the rules described, under a just observance of the rights of the parties concerned; but as this, was scarcely to be expected throughout so extensive an empire, more especially when in its decline, when exaction on the one part, and concealment and evasion on the other, were likely to be practised, the *khaz* collection, or collection immediately by government, was only occasionally and in particular instances, resorted to. In practice, it was more usual to have recourse to the *zemindarry* settlement, or to a species of farming system, by the appointment of an *aumil* or superintendent, who in designation, was no more than an agent, but in practice, was often required to engage for the production of a certain amount of revenue.

To make the settlement which might be for a term of years, but which was commonly annual, the subadar or *dewan* of the empire, either proceeded into the provinces, or summoned the landholders to his presence. If they agreed to the amount proposed, the settlement was made with them; if not, it was open to a farmer or *aumil*, who could tender security, if required, for the discharge of his engagements; which included not only the amount of revenue to be paid to the government, but also the due distribution of the allotted shares to the zemindar, and the inferior village officers as before enumerated. The profit to the farmer was supposed to be derived principally from the means which he might possess of extending the cultivation; and the zemindar, besides his established share of the produce, had, when the settlement was made with him, the same advantage. In both cases, this was probably the smallest part of the advantages they really derived; more especially, if situated beyond the reach of control.

On the same principle that the *canongoes* and village accountants were stationed in the province, a head *canongoe* and superintendent of the treasury was stationed with the subadar; whence were forwarded the annual revenue accounts to the seat of empire; and whence might at any time, proceed orders or forms of reports to the provincial *canongoes* and accountants for the minutest particulars relative to the actual state or produce of any one or all of the different villages, contained within the limits of the province over which the subadar presided.

Sufficient traces remained to shew, what was the original state of these institutions, in Bahar; but in Bengal, the disorders which increased as the Mogul empire declined, had destroyed the efficacy of those checks, which had enabled the governing power to acquire an accurate account of the village collections. The office of the *canongoe* was become little more, than a name; and no better mode appeared for gaining knowledge of the value of the lands, than could be obtained by a comparison of different years collections, or by reference to village accounts, which were liable to fabrication. The difficulty was increased by a difference which had originally prevailed in the mode of forming the assessment in Bengal, from what has been described as the practice in Bahar. In Bengal, instead of a division of the crop, or of the estimated value of it, in the current coin, the whole amount payable by the individual cultivator, was consolidated into one sum, called the *aumil* or original rent; and provision made for the zemindar, the village accountant, the *munsif* and the other inferior officers, by other means than by a division of the *zemindarry* portion of the produce. This was effected, either by grants of land, or by the privilege of cultivating on lower terms than the rest of the inhabitants, and partly in money; a mode which, as it afforded the officers of government no interest in the accuracy of the village accounts, rendered the fabrication or concealment of them, the more feasible. It moreover placed the zemindar in a condition more consistent with European notions of proprietary right in the soil, than could be inferred from his portion of the produce, shared with the officers of government; and was, perhaps, the foundation of much of that difference of opinion, which appeared in the official discussions on that topic, under the supreme government at this time.

Under this view of the Mogul system, as it formerly existed, and of the state into which it had fallen, it was by some suggested as advisable, for the Company to leave open the means of participation in the advantages expected to result

FIFTH REPORT from the Select Committee on the

from increased population and general prosperity, which might reasonably be expected on, under the British government, by continuing the practice of periodical settlements of the land revenue, under the checks instituted by the Mogul authority. These, it was contended when brought back to their original state of utility, and improved by such regulations as might be superadded by the British government, would, under a just and vigilant administration, unite the liberal policy of an European state with the strength and energy of an Asiatic monarchy, and be altogether better suited to the genius, experience and understanding of the natives, than institutions founded on principles, to them wholly new, derived from a state of society with which they were unacquainted, and the ultimate views of which, they were not able to comprehend. But the leading members of the supreme government appear to have been, at an early period of the transactions now commencing, impressed with a strong persuasion of the proprietary right in the soil possessed by the zemindars, or if the right could not be made out, consistently with the institutions of the former government, that reason and humanity irresistibly urged the introduction of it. In the decision of this question, was contemplated the introduction of a new order of things, which should have for its foundation, the security of individual property, and the administration of justice, criminal and civil, by rules which were to disregard all conditions of persons, and in their operation, be free of influence or control from the government itself. The whole, might be reconciled to a strict observance of the orders from home, which appeared to disclaim all views of an increasing land revenue, requiring only that the amount, at whatever it might now be fixed, should not be liable to fluctuation or defalcation, as it before had been; and that the rules for the collection of it, should be permanent. If any deviations from the established usages of the natives should occur, in what was intended to be done, the advantage was still so entirely on their side, particularly in regard to the landholder, that it was presumed they would at once sufficiently perceive the benefit intended, and prevent any objection, because the mode of introducing it was new, as well as any regret at the abolition of practices, injurious to them, because they were of long standing. Thus, although the intention of the government must have been manifest from the outset, a discussion of the principal points on which the new system depended was invited, and free discussion allowed by the government to its officers, whose sentiments as derived from local experience, might suggest the best means of carrying into effect the intended measures.

Though the servants of the Company had possessed the dewanny authority over these provinces more than 26 years, and especial enquiries had at different times, been prosecuted into the state of the revenues, and the condition of the inhabitants; yet much uncertainty still remained, in regard to the rights and usages of the different orders of people connected with the revenues. But the ability and experience of the Author of the minute, which has been referred to, appears to have supplied what was wanting; and to have enabled the government to proceed without delay, to the formation of a settlement of the land revenue, for a period of ten years, and to publish general orders and instructions for the direction of the collectors of the different districts of Bengal, in pursuance of the orders from home, towards the end of the year 1789, and similar orders for the province of Bahar, in the year following; but owing to unexpected obstacles, and new circumstances that arose in the course of these arrangements, it was not before November 1791, that an amended and complete code of regulations for this purpose, was prepared and promulgated by the government. Nor till the year 1793, that the decennial settlement was declared to be concluded in every district.

As the conclusion of the decennial settlement has led to one of the most important measures ever adopted by the East India Company, both in reference to themselves, by fixing the amount of their land revenue in perpetuity; and to the landholders, in establishing and conveying to them rights, hitherto unknown and unenjoyed in that country; your Committee think the House may expect from them, a particular account of the nature of this settlement.

The first point proposed in the interrogatories, circulated by government, was intended to determine the person with whom the settlement should be made; and here no difficulty occurred; for whatever might be the difference of opinion

among those who were officially consulted on the theoretical question of proprietary right in the soil, a general concurrence prevailed in favour of the settlement being made with the zemindar, in all practical instances, where no disqualification from minority, sex, or notorious profligacy of character, presented objections. In such cases, provision was made for vesting the estate, in trust for the possessor; and in instances of the zemindar refusing to accede to the amount of the rent required, the estate was to be farmed, and a provision similar to the zemindarry share, which has been described, provided for his maintenance.

The next consideration was the amount of the assessment to be fixed on the lands. This, as it was subsequently to become the limit of the resource which the government could ever in future derive from the land, it was necessary should be fixed, with the utmost accuracy; but it appears that means adequate to so desirable and important a purpose, were not to be found. The lights formerly derivable from the canangoe's office, were no longer to be depended on; and a minute scrutiny into the value of the lands by measurement and comparison of the village accounts, if sufficient for the purpose, was prohibited by the orders from home. Under these circumstances the attention of the government was excited by an estimate of the resources of the country, extracted from the antient records, by Mr. James Grant, the officer in charge of the Khalsa or Exchequer office. By this document it was endeavoured to show that the real value of the lands had been concealed, and the confidence of government abused by the native officers, entrusted, during the early part of the dewanny grant, with the management of the land revenue; and that the aggregate assessment ought to be above half a million per annum, estimated in English money, more than had at any time been collected. The performance alluded to is in many respects, meritorious and interesting, and the Committee have been induced to insert it in the Appendix, as explanatory of the antient rules and tenures, under the Mahomedan dominion; and of the state of the revenues: but in regard to the amount of the assessment suggested for Bengal, the misconceptions of the author, appear to have been sufficiently explained, in a minute of Mr. Shore, already given in the Appendix; and a medium of the actual produce to government, in former years, drawn from the scanty information which the collectors had, the means of procuring, was the basis on which the assessment on each estate, whether large or small, was ultimately fixed, with a reference to the principle suggested by the directors, namely, that a moderate jumma "if regularly and punctually collected, unites the consideration of their interest, with the happiness of the natives and security of the landholders, more rationally than any imperfect collection of an exaggerated jumma, to be enforced with severity and exaction." The collectors to whom the task of adjusting the assessment on the lands, and of forming engagements with the landholders was entrusted, under such stipulations as the government deemed necessary for the protection of the lower orders of landholders and cultivators, reported their progress in detail to the board of revenue; upon whose recommendation, when approved by government, the settlement was finally concluded with the landholders for the term of ten years. The whole amount of Land Revenue, by these means, and by this agency, obtained from the provinces of Bengal, Bahar, and Orissa, ultimately proved, for the year 1197, corresponding with the year 1790-1 to be sicca rupees 2,68,00,989. or £. sterling 3,108,915.; and from the province of Benares sicca rupees 34,53,574. or £. sterling 400,615.

In the progress and conclusion of this important transaction, the government appeared willing to recognize the proprietary right of the zemindars in the land; not so much, from any proof of the existence of such right, discernible in his relative situation under the Mogul government, in its best form, as from the desire of improving their condition under the British government, as far as it might be done consistently with the permanency of the revenue and with the rights of the cultivators of the soil. The instructions from home had warned the government against the danger of delusive theories; and the recent enquiries had disclosed a series of rights and privileges, and usages, admitted in the practice of the Native government, from the principal zemindar down to the actual labourer in husbandry, which it was necessary should be attended to, before the zemindar could be left to the uncontrolled management of his estate. The talookdar, the chowdry, the mundul, the mokuddim, had each his distinct right admitted, under

20 FIFTH REPORT from the Select Committee on the

under the native government. Although they might be subject to exaction and oppression of various kinds, yet their rights, under the existing mechanism of a *malguzarry* or assessed village, did not appear liable to be called in question; and these, were sufficiently distinguishable; but the case with regard to the lower and more numerous class of the natives (the cultivators or *ryots*) was more multifarious and intricate; particularly in the Bengal province, where the village records, from the neglect of the canongoe's office, could no longer be relied on, and where the practice of granting *pottahs* or leases had fallen into irregularity and confusion, and in some places, almost into disuse, from the same cause. The necessity which hence arose, of leaving many of these points unsettled when the engagements were concluded with the zemindars, created a doubt of the expediency of rendering those engagements irrevocable, before it could be experimentally ascertained whether the different objects which led to their introduction were attainable under them. The fear of confirming, under a perpetual settlement, abuses which might not have yet come to light, or if discovered, were not of a nature to be at once obviated, seems to have suggested a trial of the decennial settlement through the whole or even a part of the term engaged for, before any assurance should be afforded the zemindars that their assessments were to be fixed for ever. The objections arising on these grounds, against any intimation being given to the landholders of an intention to render their settlements permanent and irrevocable, without a previous reference to the court of directors, are ably urged in the proceedings of the supreme government at this period; and were replied to by the governor general, in a minute dated 3d February 1790, which proved satisfactory to the directors. At the present time, when your Committee are informed that settlements of the same nature, are in progress in the recently acquired territorial possessions of the East India Company, your Committee are of opinion that the minutes recorded on the above occasion should be printed for the information of the House, and they accordingly are to be found in the Appendix.

Appendix, No. 5.

From the proceedings alluded to, it appears, to have been determined by the governor general in council, that the notification in question should immediately be made to the zemindars, that if approved by the directors, to whose decision the point was to be referred, the settlements which had just been concluded, should be rendered perpetual, or be fixed for ever.

Appendix 12 (A.)
to 4th Report of Select
Committee, 1810.

The directors in their reply (dated 29 September 1792) to the reference which was made to them on the progress of the settlement, and to the proposal of rendering it perpetual, expressed themselves in high terms of approbation of what had been done; and of assent in regard to what was further proposed to be accomplished. They seemed to consider a settlement of the rents in perpetuity, not as a claim practice of the native government, but as a grace, which it would be good policy for the British Government to bestow upon them. In regard to proprietary right to the land, the recent enquiries had not established the zemindar on the footing of the owner of a landed estate in Europe, who may lease out portions, and employ and dismiss labourers at pleasure; but on the contrary had exhibited, from him down to the actual cultivator, other inferior landholders, styled talookdars, and cultivators of different descriptions, whose claim to protection, the government readily recognized, but whose rights were not, under the principles of the present system, so easily reconcilable, as to be at once susceptible of reduction to the rules about to be established in perpetuity. These, the directors particularly recommended to the consideration of the government, who in establishing permanent rules were to leave an opening for the introduction of any such in future, as from time to time might be found necessary, to prevent the ryots being improperly disturbed in their possessions, or subjected to unwarrantable exactions. This, the directors observed would be clearly consistent with the true practice of the Mogul government, under which it was a general maxim that the immediate cultivator of the soil, duly paying his rent, should not be dispossessed of the land he occupied; "and this" (they further observed) "necessarily supposes that there were some limits, by which the rent could be defined, and that it was not left to the arbitrary determination of the zemindar; for otherwise, such a rule would be nugatory; and in point of fact, the original amount seems to have been anciently ascertained and fixed by an

"act of the sovereign." Subsequent enquiries, particularly in the Deccan, and more southern part of India, have confirmed these observations. The division of the crop or produce taken in money or in kind, fixes and limits this demand, and as long as the ancient rules were scrupulously observed, the state and its subjects derived a mutual advantage from the increase of cultivation, while the rate of taxation remained fixed and invariable. Notwithstanding the foregoing reservations, the advantage actually to be conferred, in rendering the amount of revenue, which the landholders had recently entered into voluntary engagements to pay, perpetual or fixed for ever, and thereby securing them from any further demand of rent, or tribute, or of any arbitrary exaction whatsoever, was so new, so unexpected, and of such inestimable value to the landholders, as led the directors to believe would induce them assiduously to employ themselves in improving their estates, and on the other hand, would place the security of the public revenue on a solid basis, founded on the growing prosperity of the country.

On a point so singularly interesting to the East India company, as the amount of the land revenue, which was now in Bengal to be fixed for ever, the directors, after lamenting the want of better data than the experience of a series of past years, joined to the recent enquiries, had afforded, expressed themselves satisfied in its appearing likely to prove equal to what they had, after consideration of the exigencies of government, and of a reserve proper for extraordinary services, already had it in view to obtain; and they did not wish to expose their subjects to the hazard of oppressive practices, by requiring more; yet on consideration of the extent of land which lay waste throughout the provinces, and adverting to what had formerly been the practice of the native government, in participating in the resources derivable from its progressive cultivation, they would be induced to acquiesce in any arrangement which might be devised, with a view to secure to the East India company, a similar participation in the wealth derivable from such a source, provided it could be effected without counteracting the principal object of encouraging industry, and be reconciled with the principles of the system, which was about to be introduced; and they concluded their letter with observing, that "the demand from the land, the great, and now almost the only source of revenue, is fixed, with the exception of any addition which may be made from resumption, or what may arise from uncultivated lands (if that resource should be available) it is fixed for ever; a most serious argument, for strict economy in the expenditure of what is so limited; for the utmost care on our part, that our known resources being on the one hand restrained from increase, they may on the other, be preserved from diminution." On the authority of the orders conveyed in this letter, Lord Cornwallis proceeded without loss of time to notify by proclamation, bearing date the 22d March 1793, to the landholders, the permanency of the settlements which had just been formed, as well as of those which were yet in progress, whenever they should be completed. The terms of the first three articles of the proclamation are as follow:

Letter from the Directors, 29 Aug. 1792; par. 56.

Reg^d I. 1793.

[Art. 1st. "In the original regulations for the decennial settlement of the public revenues of Bengal, Bahar and Orissa, passed for these provinces respectively on the 18th of September 1789, the 25th November 1789, and the 10th February 1790; it was notified to the proprietors of land with or on behalf of whom a settlement might be concluded, that the jumma assessed upon the lands, under those regulations, would be continued after the expiration of the ten years, and remain unalterable for ever; provided such continuance should meet with the approbation of the honourable court of directors for the affairs of the East India Company, and not otherwise."

Art. II. "The Marquis CORNWALLIS, knight of the most noble order of the garter, governor general in council, now notifies to all zemindars, independent talookdars, and other actual proprietors of land, in the provinces of Bengal, Bahar and Orissa, that he has been empowered by the honourable court of directors for the affairs of the East India Company, to declare the jumma, which has been or may be assessed upon their lands under the regulations above-mentioned, fixed for ever."

Art. III. "The governor general in council accordingly declares to the zemindars, independent talookdars, and other actual proprietors of land, with or on behalf of whom a settlement has been concluded under the regulations

FIFTH REPORT from the Select Committee on the

"above-mentioned, that at the expiration of the term of the settlement, no alteration will be made in the assessment which they have respectively engaged to pay, but that they and their heirs and lawful successors will be allowed to hold their estates at such assessment for ever."]

During the time that the settlement of the land revenue was in progress, and until an answer to the reference for rendering the decennial settlement perpetual, could be obtained from England, the government was occupied in devising remedies for the imperfections and abuses which prevailed in other departments of the internal administration. The next in importance to the land revenue, as presenting an object for reform; was the *Sayer* or inland customs, duties and taxes, or generally whatever was collected on the part of government and not included in the *mehaul* or land revenue. This department, comprehending whatever was calculated to bear an impost in towns or markets, in places of fixed or of occasional resort, or on the roads, being less susceptible of reduction to fixed rules, was more open to imposition and abuse, and consequently the scrutiny introduced on the present occasion, presented an object of peculiar interest for the government to reform. The more effectually to accomplish this purpose, it was by advertisement on the 11th June 1790, notified that (with an exception of the tax on tenements, which appeared derivable from the land thus occupied) the management and collection of the *sayer* revenue, would in future be separated from the zemindary charge, and placed under the authority of officers to be appointed directly on the part of government. But in proceeding to act upon this resolution, the good conduct of the natives, who were now to be placed in this charge, under the immediate control of the officers of government, appeared as little to be depended on, as when they acted under the control of the zemindars. The advantage therefore to the public interests was doubtful, while the additional expense to be incurred in salaries, was certain and unavoidable; and therefore, as the shortest way of getting rid of the embarrassment, which the resolution for the resumption of the *sayer* had occasioned, the government determined that it would be advisable to abolish this class of collections altogether, and to allow the zemindars a compensation for the loss, which it should be made to appear they respectively had suffered thereby.

The tax on spirituous liquors was reserved out of the abolition, and has since been regulated and rendered more productive than formerly; and Your Committee observe, that the abolition of the tax has not been final, or under any such declaration, as should preclude the government at any future time from the option of restoring the collections in question, in whole or in part, under such regulations and restrictions as they may deem expedient.

Your Committee will next proceed to notice the reforms introduced into the rules established for securing the Company a revenue derivable from the monopoly of Salt, and for improving the condition of the natives employed in the manufacture of that article.

The Salt with which the inhabitants of the populous provinces of Bengal and Bahar are supplied, is obtained from the earth found impregnated with sea salt at the mouths of the Ganges, in the tracts contained between Ballasore and Chittagong. On the acquisition of the Dewanny, the inland trade in salt, beetle nut and tobacco, was vested in an exclusive company, for the benefit of the European servants; who enjoyed the profits of the concern, in lieu of salary. The regulations of the 31st September 1766, fixed the price at which salt should be sold, in lots to the natives, at two hundred rupees per hundred maund; and prohibited the sale of it, on these terms, to any but the natives. Other restrictions, calculated to secure the natives from the injurious effects of a monopoly, were likewise introduced, which lasted till the January following, when the society above-mentioned of trade, was abolished by orders from the court of directors; but, owing to the time necessary to terminate the contract, which had been entered into for the supply of salt, this society was not finally put an end to, till October 1768. The advantage to the government, had been a duty of 50 per cent. on the value of the salt manufactured, which, together with fifteen per cent. on beetle, was estimated to produce an annual revenue

revenue of twelve or thirteen lacs of rupees. On the abolition of the society of trade, the manufacture appears to have been thrown open to the native merchants, who might employ the manufacturers; and to such of the zemindars as by their situations, possessed the convenience, and by their sunnuds the right, of making salt within their limits: but restrictions were still imposed, to prevent the opulent natives from entering into combinations for the purpose of monopolizing the sale of salt in the interior, and from oppressing the manufacturers.

In the year 1772 it was determined, 1st. "That the salt in every part of the province should be on the same footing:—2d. That the salt should be made for the company:—3. That the colluries or manufactories in each district, should be let in farm for five years." By the conditions of the farm, a certain quantity of salt was to be delivered at a stipulated price, which was then to be dealt out at a fixed price to the native conductors of the inland trade, who had agreed beforehand to aid the farmers by advance of money for the payment of the labourers or lower classes of manufacturers.

In July 1777, the practice of farming the mahauls or manufactories was continued; but the salt produced, was left to the farmer's disposal.

As the revenue accruing to the Company up to this time, from the manufacture of salt, did not appear equal to what might, under a more judicious management be derived from it, a new system was introduced in September 1786, "for the provision of salt by agency, under which all the salt of the provinces was to be manufactured for the company, and sold for ready money, at moderate fixed rates, to be ascertained and published at the beginning of every season by the governor general and council." The European agents employed in this department, were restricted by oath to their avowed allowances: but, exclusive of a salary, they were allowed a commission of ten per cent. on the profit which should accrue to the Company under their management; and by public advertisement, the manufacturers of salt were required to place themselves under their direction. This plan was strenuously opposed in Council; but the result appears to have justified the expectations formed by the governor general, Mr. HASTINGS, who proposed its introduction; for the net average amount of revenue brought to account in the first three years following the new mode of management, was sicca rupees 40,00,500. or £. 8,464,060, and the same, for the three years preceding the arrival of Lord Cornwallis, £. 45,03,900. or £. 8,522,450.

The regulations introduced by Lord Cornwallis, do not alter the general plan of the monopoly as above introduced; but are calculated to remove all compulsion from the manufacturers, and to guard them from the impositions of the intermediate native agents, standing between the covenanted European servants of the company, and the labourers in the manufactory. Your Committee have the satisfaction of observing, that under these rules, the revenue derived from salt has largely increased, and that the net advantage to the Company, from this and improved sales, has risen to sicca rupees 11,725,700. or £. 8,136,0180. on an average of the last three years.

Colebrooke's Supplement, page 386.
Regulations recorded on 10th Dec. 1786.

The monopoly of the Opium, produced from the culture of the poppy, is the third principal branch of the East India Company's territorial revenue in India. In considering this as a financial resource, it appears that the practice of the Mogul government has been adopted; under which the opium was farmed out, on an exclusive privilege for a peiscush or annual payment in advance.

In 1773 the contract, or exclusive privilege for providing opium, was granted to Meer Munbeer, in preference (as it was stated by government) to any one else, because being the person who had been employed by the gentlemen of "Ratna in that business, he was the best acquainted with the proper mode of managing it; and would account for any outstanding balances." He was to deliver the Bahar opium at 320 rupees; the Oude at 350 rupees per maund. In the notification made by the government on this occasion, wherein the zemindars

24 FIFTH REPORT from the Select Committee on the

and others were required to afford their assistance, it was added, that the purchases of opium would be made, to the satisfaction of the cultivators, and no oppression would be committed.

On a renewal of the contract to these persons in 1775, on the same terms, the contractors engaged "to carry on their own business without oppression to the ryots, and would not force them to prepare the lands for the cultivation of the opium poppy, nor force them to cultivate the opium poppy, but leave them to till the lands as most agreeable to themselves." In the same year, it was notified, that the next contract for the supply of opium would be made on proposals to be tendered to the government for that purpose; and the proposals received, were renewed and accepted for the following year. The government having heard of forcible means used with the cultivators, strictly enjoined the provincial council to attend to the orders, they had before received, to prevent force or compulsion being used to oblige the ryots to cultivate the poppy in preference to any other article.

The terms of this last contract, appear to have furnished the rule on which the contract was conferred by special favour, without any additional provision for the protection of the cultivators, for the subsequent years, until 1785; when the government determined that the contract should be exposed to public competition, and for a term of four years, be disposed of to the highest bidder.

On the conclusion of the engagement entered into, the government reserved to itself the appointment of inspectors to superintend the provision and manufacture of the opium; and declared it to be the duty of "the collectors of the several districts to hear all complaints of the ryots against the contractors and their officers, and to grant such redress, according to the former practice and usage of the respective districts, as may be required; and that this provision be publicly notified by advertisement throughout the districts where opium is manufactured, with this condition, that the contractors may appeal to the board from the decision of the collectors, provided such appeal be made within one month from the date of such provincial decision; which is in the mean time to be in force and obeyed, till the judgment on the appeal shall have been passed."

Before the expiration of the last-mentioned contract, Lord Cornwallis had arrived in India; and the same scrutiny which was carried on in the other departments, appears to have been extended to the means which had been used for the supply of opium. Though the mode of supply by contract was not discontinued, but on the contrary, renewed by advertisement for another term of four years, many new conditions were required from the contractors; the particulars of which your Committee do not deem it necessary to enter into, farther than to explain, in what respects they were calculated for the relief and protection of the cultivators and manufacturers. The government, as long as it had assumed the monopoly of opium, must have had an interest in keeping down the price paid to the cultivators; at the same time that policy suggested the necessity that the price they received should be reduced to so low a rate as to discourage the cultivation, and thereby diminish the quantity produced. These considerations, produced the establishment of a medium rate, at which, by weight, the cultivator had, from a remote period, been accustomed to deliver his crude opium to the person, whether agent or contractor, who, on the part of government, was appointed to receive it. Upon this rate, which appears in the village account as the *assul*, or originally established rate, certain *ahvabs* or cesses, had subsequently become imposed, in the same manner as practised in the land rents. The principal part of these impositions, were abolished under the present contract; and the rate stated at which the contractor was required to purchase the crude opium from the cultivator.

Your Committee cannot but notice the singular principle on which these contracts must have proceeded, wherein the government, on contracting for the price at which they were to receive the opium, at the same time prescribed the price at which it should be purchased by the contractor; more especially when it appears, that as the latter, was to exceed the former, it might be supposed that the contractor agreed to supply opium to the East India Company, at a lower rate than

Colbrook's Supplement, page 405.
Advertisement for
Opium Contract,
29th July 1789.

Affairs of The EAST INDIA COMPANY.

than he could purchase it himself. Though the result will sufficiently demonstrate the erroneous tendency of these contracts, yet the mistakes committed in them, were not discovered soon; and the present contract for four years had its course, and another contract for the same period was entered into, and had continued to the end of its term, before the ill consequences discovered themselves, in the depression in the trade, which, under judicious management, was calculated to be, and which has since shewn itself, to be a very considerable financial resource.

The Settlement of the land revenue having been effected, in the manner which has been described, and rendered perpetual by the court of directors, with the concurrence of the board of commissioners for the affairs of India, Lord Cornwallis proceeded without delay to perfect the system of internal administration, which he had undertaken to introduce. For this purpose, the regulations framed at different periods of his administration, were revised and printed, for the guidance of the officers of government, and translated into the native languages for the information of the inhabitants at large. This example has been subsequently followed by the presidencies of Fort St. George and Bombay; and the code of regulations thus framed, may be considered as the statute book of the British government; the nature and importance of which, will appear from the preamble of Regulation XLI. of 1793, where it is stated to be, "essential to the future prosperity of the British in Bengal, that all regulations which may be passed by government, affecting in any respects the rights, persons or property of their subjects, should be formed into a regular code, and printed with translations in the country languages; that the grounds on which each regulation may be enacted should be prefixed to it; and, that the courts of justice should be bound to regulate their decisions by the rules and ordinances which those regulations may contain. A code of regulations framed upon the above principles, would enable individuals to render themselves acquainted with the laws upon which the security of the many inestimable privileges and immunities granted to them by the British government depends, and the mode of obtaining speedy redress against every infringement of them; the courts of justice will be able to apply the regulations, according to their true intent and import; future administrations will have the means of judging, how far the regulations have been productive of the desired effect; and when necessary, to modify or alter them, as from experience may be found advisable; new regulations will not be made, nor those which may exist be repealed, without due deliberation; and the causes of future decline or prosperity of these provinces, will always be traceable, in the code, to their source."

Your Committee will now proceed to give an account of the system of internal government as modified by Lord Cornwallis, and established by the code of regulations above-mentioned, beginning with the department of the revenue, which stands first in the code.

THE REVENUE DEPARTMENT.

IT has been already stated, that the superintendence of the settlement and collection of the revenue, and the controul over the conduct of the collectors, was agreeably to orders of the court, of September 1785, vested in a board of revenue, consisting of a president (who is always one of the members, selected from the civil service of the supreme council) and four members, each of whom are under the restraint of an oath prescribed by the act. Besides its ordinary functions, the board was originally constituted a court of review, and of appeal, from the decisions of the collectors acting in their capacity of judges of *adawlut*, in all causes relating to the public revenue, which appertained to the *mahal adawlut*, in contradistinction to all other suits which came under the jurisdiction of the *dewanny adawlut*. Lord Cornwallis, deeming it incompatible with the principles of the system he was about to introduce, that the officers of the revenue should decide on suits, the cause of which originating in their own department, might render them not wholly disinterested in the decision, annulled the judicial powers of the officers in the revenue department, and transferred the cognizance of all matters wherein the government might be concerned to the same court of *dewanny adawlut*, which was to dispense justice among the inhabitants in general.

general. The board of revenue being thus relieved from the exercise of judicial functions, would, it was understood, have more time to bestow on the various duties assigned to its members, which duties are recited in regulation the II^d of 1793, enacted for their guidance. The board of revenue is held at the seat of government; it has a secretary, with assistant translators, and other subordinate officers, European and native. In this board, is vested the general controul over the collectors of the land revenue, with authority to superintend their proceedings, and to suspend them from their offices, if negligent in the performance of their duty. Their own proceedings are, in like manner, subject to the superintendence of the government; and the orders of the government in this department, are circulated, through the board of revenue to the collectors. The board of revenue is constituted a court of wards, with powers to controul the conduct and inspect the accounts of those who manage the estates of persons disqualified by minority, sex, or natural infirmity, for the administration of their own affairs. The board make periodical reports to government on the state of the revenues; and their proceedings in detail, are transmitted through the government to the court of directors.

The only instances in which the collectors are allowed to retain any of their judicial functions, are such as relate to the continuance of the provincial pensions, and the separation of the talooks or small estates from their dependence on the zemindarries to which they are attached. It had been the practice of the native government, to grant pensions to various descriptions of Mahomeddians and Hindoos. The greatest part of these, were small stipends granted in reward of merit, or through motives of devotion and charity to Brahmins, to Faqueers, and to Mahomeddan families, in a state of decline. Some were for a fixed term, and others in perpetuity; but all were chargeable, either on the revenue or on the sayer collections; and many had probably been held, without an adequate authority. Without entering into a scrupulous examination of the rights by which these pensions were enjoyed, the British government had been accustomed to authorize the payment of them; and on the conclusion of the decennial settlement and the abolition of the sayer revenue, provision was made for the continuance of all such as should, on investigation, be found duly authorized under rules which were enacted for the purpose. This investigation being on a subject declared to be gratuitous, is entrusted to the collector, subject to the revision of the board of revenue, and to the ultimate determination of the governor general in council. The collector also decides in the first instance, on talookdarry claims for separation, it being a point in which his office is supposed to contain the best information, but the appeal in this case lies to the courts of justice, the subject being a private right, over which the government profess to exercise no controul.

The collectors being divested of their magisterial authority, it became necessary to provide, by other means, for the collection of arrears of land revenue. This has been done by a regulation conveying ample powers for the enforcement of all such demands, by attachment and sale of the defaulter's property, and by imprisonment of his person, where the property should prove inadequate to answer the demand. The government, solicitous to prevent the recurrence of corporal punishment, which had under former systems been practised, in the regulation enacted on this occasion, avoids all personal restraint beyond what may be necessary to establish the justice of the demand, but is precise in its form of process prescribed for the collector to follow, and peremptory in regard to a sale of the land, in the last resort. The same regulation affords to the zemindar the means of obtaining redress, by a suit for damages against a collector for acts of unauthorized severity, or for the enforcement of an unjust demand, or for any unauthorized proceeding in his official capacity, whereby the party may sustain damage. It discriminates also the cases, in which the suit is to be considered as virtually prosecuted against the government, and against the collector individually. The functions of the collector are to assess the tax imposed on spirituous and fermented liquors, and intoxicating drugs; to superintend the division (by sale or by decrees of the judicial courts) of landed property paying revenue to government; to apportion the public revenue on land, ordered to be sold for the discharge of arrears of revenue; to procure land for the native invalid soldiers; and he is required to dispose of the amount of his collections, as may be directed by the accountant general; to keep and transmit his periodical accounts.

Regⁿ XXIV. 1793.

accounts, in the forms prescribed to the board of revenue, and generally to perform whatever duties may be required of him, by a public regulation, or by special orders from the board of revenue. These officers act, under the restraint of the oath prescribed by act of Parliament. In their establishments are included one or more European assistants, taken from the junior part of the covenanted servants; a dewán appointed by the board of revenue, and other native officers, agreeably to the list of establishments contained in No. 60 of the Appendix to the second Report of this Committee; a copy of which list is by Act of Parliament, required to be laid annually before this House.

The division of the provinces into collectorships, remained nearly as before; no further alteration being made, than such as was more convenient in defining them by rivers, or other natural boundaries, where any such occurred.

Officially subordinate to the collectors, are the *tehsildars*, or native collectors, posted in a few instances, where the extent of the district or the great number of petty landholders, renders assistance necessary to the European collector. In Bengal and Bahar, their functions are limited to the receipt of the revenue, in the division of the district where they are posted; in Benares, and in the Ceded and Conquered provinces, the situation and employment of the *tehsildars*, will be explained, in the account to be given of the settlement of those provinces.

It must have appeared, from what has been stated, that the inhabitants of the Company's territorial possessions, whose condition was considered to be the most improved, by the introduction of the new system, were the class of landholders or zemindars. Under the native government, the zemindars were liable to an annual requisition for such an amount of revenue or tribute, as a minute local scrutiny of the village accounts, aided by a measurement of the land, if necessary, might warrant, leaving them simply their *russoom* or established proportion of the produce, and their *nauncaur* or special grant of land, where such existed, joined with the advantage derivable from an extension of cultivation, or what might be obtained by reletting the land in parcels to under-renters, as a compensation for the trouble and risk of the charge; and subject to imprisonment, corporal punishment, and dispossession, in case of failure in the performance of their engagements. If they declined entering into engagements on the plea of excessive demand, they were restricted to their allowance of *russoom* or *nauncaur*; while the land was liable to be farmed, or committed to the immediate management of an officer of government. [By the terms of the perpetual settlement, no farther demand is to be made upon the landholder, whatever may be the augmentation of his resources, by increased cultivation, or any other means, than the amount of the jumma or revenue which he has already voluntarily engaged to pay. On the other hand, he is declared not entitled to remissions, on the plea of loss from unfavourable seasons, inundation, or any other natural calamity; and in the event of his falling in arrear of the regular payment of the revenue, his land is liable to be sold, in liquidation of the balance outstanding.]

Thus far, the present tenure and condition of zemindar may appear similar to that of a freeholder in this country; but in India, as already has been mentioned, subordinate rights were found to exist, which justice and humanity required should be protected, before the privileges of the zemindars, under the new system, were declared fixed for ever. These were, the rights of the talookdars, or inferior zemindars, and of the ryots or cultivators. The former were of different descriptions; some of them, already entitled to separation from the zemindar's authority, or to make engagements with and pay their revenue directly, to the ruling power; others, by former custom, were dependant on the zemindar, as on a liege lord. The hand of power had so often and so variously controlled the right, as to render the real extent of it, doubtful; and hence it became difficult to frame such rules for the separation of talooks, as might in all instances, be free of objection. The collectors, therefore, on concluding the settlement, after separating such of the talookdars, whose right to that condition was unquestionable, left all others subject to future investigation, under the rules and regulations established for trying and determining the rights in question, which rendered all such claims cognizable in the first instance by the collector, from whose decision appeals were to be had, to the courts of dewanny adawlut. The effect of the regulation, authorizing the separation of talooks, must have appeared consonant to the sentiments of the directors, who, in their letter of 19th September 1792, suggested the inconvenience,

33 Geo. III.
chap. 52. sec. 61.Regⁿ VIII. of 1793.

I.
BENGAL.Regⁿ I. 1801.

28 FIFTH REPORT from the Select Committee on the

venience, if not danger, which might arise from the great extent of some of the principal zemindaries; and the regulation alluded to, continued in operation till 1801, when, from the great number of separations into minute portions of land which had occurred under it, and from the opportunity it afforded for practices injurious to the revenue, it was deemed necessary to establish a limited period, beyond which no further separations should be allowed. Other inconveniences resulting from the encouragement held out to application for separation by the rules alluded to, and the obscurity of the rights to be determined under them, were observable in a few instances, wherein considerable zemindars found their estates in portions wholly taken from them, and themselves reduced to the condition of pensioners of government. In some other instances, the purchasers of land at the public sales, held for the liquidation of balances of revenue, were left in a similar predicament, and compensation for the loss sustained, claimed by the purchaser, and allowed by the government. Your Committee are enabled to state, in proof of the uncertainty which must have attended the decision of the right in question, that though the mokuddims, noticed in a former part of this Report, sued and established their right to separation before the judge of the provincial court of Bhaglepore, they lost their cause in an appeal which was made from that decision to the superior court at Moorshedabad.

Regⁿ VI. 1807.

A similar inconvenience, resulting from the rule established for selling land in portions to realize arrears of revenue, has induced the regulation, which restricts those divisions to portions which shall not bear an assessment of revenue, under sicca rupees 500 per annum. But the Mahomeddan and Hindoo laws of inheritance, still in force for the division of hereditary property, may probably carry this inconvenience to an extent which, will oblige the government to apply a remedy, by enacting a restrictive regulation in those cases likewise.

Regⁿ VIII. 1793.

With respect to the cultivators or ryots, their rights and customs varied so much in different parts of the country, and appeared to the government to involve so much intricacy, that the regulation only provides generally for engagements being entered into, and pottahs or leases being granted by the zemindars, leaving the terms to be such as shall appear to have been customary, or as shall be particularly adjusted between the parties; and in this, it is probable that the intentions and expectations of the government have been fulfilled, as no new regulation yet appears, altering or rescinding the one alluded to. It is moreover to be expected, that the parties, on experiencing the inconvenience, expense and delay, combined with the uncertainty attendant on decisions in the newly constituted courts of justice, will come to a reasonable agreement between themselves; the zemindars, for the sake of retaining the cultivator, by whose means alone his estate can be rendered productive; and the cultivator, for the sake of gaining a subsistence on the spot where he has been accustomed to reside.

Regⁿ VIII. 1793.

The village accountant, or putwarry, whose duties have been described, it was deemed necessary to retain under the new system; but he is, by the regulations, placed in the situation of a servant to the zemindar, for the purpose (besides keeping the village accounts) of furnishing information respecting the lands which may at any time, be ordered for sale by the collector, or by the courts of justice. But for the canongoes, whose functions have also been described, no employment appearing necessary, the office was, by the government, declared abolished, and the lands which they possessed in right of office, and some of them by inheritance through many descents, were pronounced resumable, on the principle of the possessors being merely the servants of the state, and removable at pleasure. The severity of this decision was afterwards so far mitigated as to leave the principal canongoes a maintenance; but the office and the rassoons, or income derivable from it, have not been restored to them, in Bengal and Bahar.

In determining to abolish this ancient institution, it may be doubted whether the Government did not proceed hastily on the evidence of abuses in the administration of it, and without sufficient regard to its utility, under wholesome rules. What tends to confirm this appearance of precipitancy, is the necessity that has since arisen for preserving the office in Benares, and the Ceded and Conquered districts, under a subsequent introduction of the Bengal regulations for the government of those provinces. By Regulation V. of 1808, it is provided, that "the office of canongoe having been found of great utility under former govern-

I.
BENGAL.

"ments in the Ceded and Conquered provinces, and being calculated to render "much public benefit in those provinces, and in the province of Benares, under "proper rules and restrictions," is accordingly continued; but on a footing somewhat different, as it is no longer hereditary, nor the salary payable by rassoos, but immediately from the government treasury.

To supply the want of the office of canongoe, in recording the changes of landed property, and other local circumstances, which the new system could not conveniently dispense with, a quinquennial register of landed property, with an intermediate register of changes, was established, and ordered to be kept by native officers, under the inspection and superintendence of the collector of each district, with translations of the same in the English language. Provision appears to have been made for verifying the leaves of the register by the signature of the judge of the district, and by other precautions for rendering it authentic and complete, as a record to which reference might be had by the officers of government and by the courts of justice, for information respecting the assessment of the revenue in particular divisions of land, and for determining boundary disputes, and other circumstances, wherein the demands of the government and the rights and property of individuals, are concerned. But as it does not appear, that these registers have yet been finished, it may, perhaps, after a lapse of so many years, admit of a doubt, whether they ever will be completed. A circumstance that seems to countenance this conjecture, is the necessity recently felt of re-establishing the canongoe's office in the upper provinces, which your Committee have reason to believe the registers in question, were meant to supply.

Your Committee have been induced to mention these and other circumstances of a similar nature, from an impression, that in settling the revenue, and introducing regulations of a permanent nature, into the new acquisitions of territory under the different presidencies, in which important service the India government is now actually employed, the operation of the new system, introduced into Bengal, should be kept constantly in view; in order that any errors which may have been committed, through inadvertency or precipitancy or want of experience, in those possessions, may be avoided on future occasions.

The only regulations remaining under this head, which your Committee think, it necessary to mention, are those which provide for the resumption, by government, of land held exempt from the payment of revenue either, surreptitiously or under invalid titles.

The circumstance of land, to a considerable extent, existing under the general denomination of *bazee zemeen*, or land exempt from the payment of revenue, appears noticed in the proceedings of the government of Bengal in the year 1782; when it was remarked, that "partial attempts had been made at different "periods, to ascertain the extent and annual amount of these lands." But no general register had yet been formed; and the records of former investigations, were either lost or dispersed, and what existed, were too inaccurate to be relied on. Although means had been used in 1772, to prevent the practice of alienating land without authority, there was reason to believe the abuse on the part of the zemindars still continued, and that the institution of an office, to be denominated the *bazee zemeen Duffer*, was necessary to check it. The Superintendent of the *bazee zemeen duffer*, assisted by a competent establishment of native officers, was authorized to traverse the provinces of Bengal and Orissa, for the purpose of collecting information, and forming a register of the lands in question; and, as an incitement to diligence in the discharge of his duty, he was, in addition to his salary, allowed a commission on all the resumptions of land which might, by his means, be brought on the rental of government. The province of Bahar was exempt from this enquiry; it being presumed, that the provincial council had already made the necessary enquiry on the subject. The records contain no account of any material service having been performed, in consequence of this institution. On the contrary, it appeared to the government, to be a source of great abuses, by protecting fraudulent alienations of the public revenue; and in 1786 the *bazee zemeen duffer* (or registry of lands exempt from the payment of revenue) was abolished; and a part of the duties, under other regulations, committed to the charge of the collectors of revenue in their respective districts. No further alteration in it appears to have been introduced,

30 FIFTH REPORT from the Select Committee on the

I.
BENGAL.

till the year 1790, when Lord Cornwallis brought forward the regulations, which were afterwards included in the code published in 1793, "for trying the validity of the claims of persons holding or claiming a right to hold lands, exempt from the payment of revenue to government." The object of these regulations, is to define the circumstances under which the titles to the different descriptions of grants therein cited, shall be deemed valid; such as, proof of possession prior to the company's accession to the dewanny, or of competent authority since that event; and to empower the collector of the district to prosecute suits on the part of government in the dewanny adawlut for resumption, where the title to possession cannot be maintained. But it does not appear that any considerable resumptions have been made. Indeed the effects of the first miscarriage of a plan, intended to discover the vast alienations which had been made of the public possessions, are still sensibly felt, and the recovery of them is now, perhaps, from continued enjoyment, become impracticable.

To the account which has already been given of the revenues derivable from the monopoly of salt and opium, little is necessary to be added here. The regulations passed for securing the monopoly of those articles; for preventing smuggling in the former, and adulteration in the latter; for preventing the officers employed on the part of government from compelling persons to engage in the manufacture of either; for ensuring a due performance of engagements, when voluntarily contracted by the manufacturers, and for affording them redress, through the means of the courts of judicature, when aggrieved by the agents of government; were revised, and introduced into the code published in 1793. No material alteration appears to have been made in this regulation relative to the salt, since that time, except the establishment of chokeys, under the superintendence of covenanted servants, to prevent smuggling; and a reduction in the rate of commission allowed to the salt agents.

In regard to the Opium, the revenue arising from it having considerably diminished, and the trade in it declined, owing to the debasement of the article by adulteration, the mode of provision by contract was discontinued; and in 1799 the agency of a covenanted servant of the company adopted instead. This change in the management of the opium monopoly, has answered the expectations formed of it, in every particular; and the net revenue arising from it, which on an average of the last four years of the contract, was S^r R^r 8,19,400, or £. S^r 95,050. has on an average of the four years, of which the latest accounts have been received, proved, S^r R^r 59,80,100 or £. S^r 693,700.

The Agents appointed for the provision of salt and opium, previously to entering on their office, are required to take and subscribe an oath, which restricts them from deriving any advantage themselves, or knowingly from permitting any other person to do so, beyond the avowed allowance from the government.

THE CIVIL COURTS OF JUSTICE.

Your Committee have already described the state of the judicial department in Bengal, previous to the introduction of the new system; when, in each of the districts into which the provinces were divided, a European servant presided, and exercised the functions of collector of the revenue, judge of the adawlut, and superintendant of the police; under rules which kept his proceedings distinct and separate, in each of those departments.

This was, the constitution of the internal government which the court of directors had chosen for their territorial possessions in India, when in 1786, Lord Cornwallis was appointed to carry into effect the improvements which they had determined, for the administration of those possessions. On that occasion, the directors accompanied their orders with the following observations:

"We are actuated in all our ideas concerning the preservation and government of our possessions in India, by the necessity of accommodating our views and interests to the subsisting manners and usages of the people, rather than by any abstract theories drawn from other countries, as applicable to a different state of things. We have therefore, upon a full view of the subject, adopted this conclusion, that it will tend more to simplicity, energy, justice and economy,

"economy, to reinvest the provincial chiefs or collectors with the superintendence of the courts of dewanny adawlut."

It must be acknowledged that the proposed establishment of an individual authority in each district, was consonant with the practice of the native governments, in which, from the monarch, in gradation to the inferior village officer, the authority of the immediate superior was absolute, and commonly regarded with implicit obedience, till injustice or oppression forced an appeal to an higher power. It is moreover evident, that the advantages and disadvantages, the good or evil, attending this system, would depend more on the qualities of the individual agents presiding in it, than in any regulations that could be framed for their guidance. In proportion as the European chief or collector, stationed at a distance from the seat and immediate superintendence of the government, should be active, vigilant and upright, or indolent and corrupt, it might be expected that the conduct of his inferior officers, stationed throughout the district, would be found to partake of the same qualities; and that the welfare of the inhabitants would thus in a certain degree, depend on the choice to be made of the person who was to be placed, in authority over them. The uncertainties which might attend on such a selection, and other reasons, which are stated at large in the minute of Lord Cornwallis, for rejecting this system, and in the room of it, to introduce one which he proposed should be "upheld by its own inherent principles, and not by the personal qualities of those who would have to superintend it." A system under which it would no longer be necessary for the people to court the patronage of individuals, or to look beyond the laws for security to their persons and property. In conformity to these principles, the public regulations in various passages, inculcate the free access that may be had to the courts of justice for redress, not only from grievances arising from the infringement of rights on the part of individuals, but from the abuse of authority in the officers of government; and have in Regulation III. of 1793, pointed out a mode whereby the government may be brought to account, and may be compelled to answer for any injury done to the meanest of its subjects, by the authorized conduct of its officers, or by an act of its own, passing rules in anywise injurious to the rights of individuals. The preamble to Regulation III. of 1793, contains the following passage:—"The government have resolved that the authority of the laws and regulations lodged in the courts of justice, shall extend, not only to all suits between native individuals, but that the officers of government employed in the collection of the revenue, the provision of the company's investment, and all other financial or commercial concerns of the public, shall be amenable to the courts, for acts done in their official capacity, in opposition to the regulations; and that government itself, in superintending these various branches of the resources of the state, may be precluded from injuring private property, they have determined to submit the claims and interest of the public in such matters to be decided by the courts of justice, according to the same manner as the rights of individuals."

The preamble to Regulation II. of 1793, which separates the judicial and financial functions, assigns the following reasons for that measure:—"The collectors of the revenue preside in the courts of mahal adawlut, as judges, and an appeal lies from their decisions to the board of revenue; and from the decrees of that board to the governor general in council in the department of revenue. The proprietors can never consider the privileges which have been conferred upon them as secure, while the revenue officers are vested with those judicial powers. Exclusive of the objections arising to these courts from their irregular, summary, and often *ex parte* proceedings, and from the collectors being obliged to suspend the exercise of their judicial functions, whenever they interfere with their financial duties, it is obvious, that if the regulations for assessing and collecting the public revenue are infringed, the revenue officers themselves must be the aggressors, and that individuals who have been aggrieved by them, in one capacity, can never hope to obtain redress from them, in another. Their financial occupations equally disqualify them from administering the laws between the proprietors of land and their tenants. Other security therefore must be given to landed property, and to the rights attached to it, before the desired improvements in agriculture can be expected to be effected." Guided by the foregoing principles, and for the reasons

Minute of 11th Feb.
1793.Appendix, No. 9. (A.)
to 2d Report of Select
Committee, 1810.Letter from Bengal,
6th March 1793.Regⁿ VI. 1799.Letter to Bengal,
12th August 1786,
para. 85.

reasons above stated, Lord Cornwallis proceeded to divest the revenue board of its powers as a court of appeal, and the collectors of their authority to decide in causes relative to the collection of the public revenue; and to refer the decision of such matters, in common with all suits falling under the cognizance of civil judicature, to a new court of adawlut, which was now established in each provincial division, under the superintendence of an European covenanted servant, of higher official rank than the collector; in whose person were united the powers of judge and magistrate, and to whom was to be entrusted the superintendence of the police within the limits of his division.

Bengal printed
Regulations.

The courts of justice thus constituted, a register and one or more assistants were appointed from the junior branch of the European covenanted servants; and those of the best qualified among the natives were selected and appointed to each court, a Mahomedan and Hindoo law officer, to expound the koran and shaster, in causes which might be referable to the determination of those authorities. To each court was allowed a competent establishment of ministerial officers; and for the assistance of the parties in suits, vackeels, or native pleaders were nominated to act, when constituted on special authority for that purpose, in conducting the proceedings under the established rules; which as to the forms of proceeding in the courts, differed little from those introduced in the same departments in the year 1781.

The local jurisdiction of the several courts extends to all places included within the limits of the zillahs or cities, in which they are respectively established. All natives as well as Europeans and other persons not British subjects, residing out of Calcutta, are amenable to the jurisdiction of the zillah and city courts. But British subjects, whether in the service of his Majesty, civil and military, or otherwise, are placed under the operation of rules suitable for that purpose, and consistent with the jurisdiction of the supreme court in Calcutta, as applying to that description of the Company's subjects. British subjects not in a public employment, if allowed to reside 10 miles beyond the limits of the latter jurisdiction, are required to subject themselves under penal obligations to the authority of the zillah courts, in civil suits, wherein the amount sued for shall not exceed 500 sicca rupees; precautions are likewise observed in the regulations, to prevent that interference among the domestics and dependants of his excellency the Nawab at Moorshedabad, which in the discretion of the court which it concerns, may be avoided, "taking care at all times and in all matters, to pay every proper attention to the dignity and long established rights of the Nawab."

To prevent the time of the zillah and city judges from being occupied with the trial of petty suits, and thereby to enable them to determine causes of magnitude with greater expedition, they are empowered to authorize their registers to try causes for a value not exceeding 200 rupees. But this power being originally allowed the judge, under restrictions and obligations for his revision, which by defeating the object of saving his time, rendered it nugatory, the objectionable part of the regulation was rescinded, and the registers decree to a certain amount made final, unless the judge himself saw cause to revise and reverse it. To a greater amount than the above, the register's decisions were made referrible to the court of appeal; but the appeal has since been changed to the judge of the city or zillah court. With the same view of relieving the judge, he has more recently been allowed the discretion of referring causes of a larger amount occasionally to his register's decision, but the decrees of the latter, are no longer final in any case, an appeal lying from them to the judge, who is, moreover, empowered at any time to take a suit out of his register's hands, and try it himself.

As a farther relief to the zillah and city courts from the trial of petty suits; for the convenience of parties residing at a distance from the seat of justice; and to promote by additional subordinate judicatures, the speedy administration of civil justice, a regulation has been enacted, authorizing the appointment of native commissioners to hear and decide, in the first instance, on suits of personal property not exceeding the value of 50 rupees. These are of three descriptions; namely, *aumeens* or referees; *salisam* or arbitrators; and *munsifs* or native justices. The titles sufficiently designate their functions, which have undergone

undergone such modifications, as appeared expedient since their first institution. The *cauzecs* of the four cities and other towns, are referees and arbitrators by virtue of their office; and by a regulation dated in 1803, proprietors and farmers of land, *tehsildars* and creditable merchants, are eligible under the discretion of the judge, for the same trust; but the *munsif*, or native justice, is required to be selected with peculiar care, and reported for appointment to a higher authority. These natives act, under the obligation either of an oath, or a declaration in writing to the same effect, and under restrictions devised to ensure a faithful discharge of the trust reposed in them. Their powers do not extend further than to suits for personal property of the value of 50 rupees, and from their decision an appeal may be had to the zillah or city judge, who alone has authority to enforce their decrees. The native commissioners receive no salary, nor are they allowed any establishment; but as a full compensation, receive the institution fee of one *anna* per rupee, or something more than 6 per cent. on the amount of all causes investigated by them, or settled before them by agreement of the parties.

In all well regulated governments, it has been deemed expedient to provide against the possibility of unjust or erroneous judgments in the courts of primary jurisdiction, by constituting tribunals of review or appeal. To render them efficient, it is necessary they should be easy of access; but previously to the year 1793, as already has been noticed, the only courts of appeal under the Bengal presidency, were at Calcutta. In suits concerning rent or revenue, which were excluded from the jurisdiction of the dewanny adawluts, and cognizable in the first instance by the collectors, the appeal lay to the board of revenue, and ultimately to the governor general in council. In causes decided by the courts of provincial dewanny adawlut, appeals lay to the governor general and the members of the supreme council, before whom (to prevent more of their time being occupied in appeal, than could be spared from the other departments of the government) the amount appealable was restricted to one thousand sicca rupees. But under this restriction, it was found that the greater number of causes decided by the provincial courts, were not appealable; moreover, the distance and expense of travelling, in many cases operated as an exclusion from the court of appeal. To remedy these defects, which were experienced in the former judicial system, the governor general in council, by Regulation V. of 1793, instituted four provincial courts of appeal; one in the vicinity of Calcutta, one at the city of Patna, one at Dacca, and the fourth at Moorshedabad; each court to be superintended by three judges (covenanted servants) styled "the first," "second, and third judge of the court, to which they were appointed;" a fifth court of appeal constituted in like manner for the province of Benares, was established in 1795, and a sixth court, for the Ceded and Conquered provinces, has been instituted in 1803. A register, with one or more assistants from among the European civil servants, is attached to each of these courts; also three native law officers (a *cauzee*, *moofy*, and *pundit*) with a competent number of native ministerial officers. After various modifications of the rules and restrictions, under which recourse might be had from the inferior tribunals to the provincial courts of appeal since 1793, in subsequent regulations passed in the years 1794, 1795, and 1803, it appears that an appeal now lies to the provincial courts of appeal in Bengal, Bahar, Orissa and Benares, in all causes whatever that may be tried by the judges of the city and zillah courts in the first instance; but the decrees of the latter, on appeals from the native commissioners, are final, and likewise from their registers, except for real property, where the decision of the latter is reversed; in which case, an appeal lies to the provincial court of appeal. But the latter court is allowed a discretion to admit an appeal in any case, wherein it may see special reasons for so doing. The provincial courts are empowered to take further evidence, as they may think necessary for the just determination of the suit before them, or to refer the suit back to the court in which it originated, with special directions to the judge, regarding the additional evidence he is to receive, as may be deemed most conducive to justice, recording in every case the reasons for exercising the powers thus vested in them. The provincial court, in common with the city and zillah courts, are prohibited from corresponding by letter with the parties in suits, or with each other, on matters within their cognizance. All official intercourse is by certificate or precept in writing under

the official seal and signature; and every process, rule and order, limits a certain time for the execution and return being made to the same: disobedience or negligence in an inferior court, being reported to the sudder dewanny adawlut at Calcutta, which has power to suspend the judge from his office, notifying the same for the determination of the governor general in council. "If any person shall charge the judge of a city or zillah court before the provincial court of the division, with having been guilty of corruption, in opposition to his oath, the provincial court is to receive the charge, and to forward it to the sudder dewanny adawlut; provided the complainant shall previously make oath to the truth of the charge, and give security, in whatever sum the court may judge proper, to appear and prosecute the charge when required." On such a charge, the sudder dewanny court proceeds, in a manner which will be hereafter stated. By these rules, which restrict the provincial court from the exercise of any personal authority over the judges of the city and zillah courts, the respect due to official character is meant to be maintained; while a strict observance of the regulations, and the subordination requisite for the public service, is preserved by the authority delegated to the sudder dewanny adawlut, under the control of the governor general in council. But the principles on which these rules have been established, may be best explained, by an extract from the minute of Lord Cornwallis, by whom they were introduced, dated 11 February 1793. "To prevent the characters of the judges being wantonly aspersed, rules should be laid down to deter people from making groundless accusations. The provincial courts should not be permitted to make enquiries in the first instance, into the charges that may be preferred against the zillah or city judges, but should be directed to forward them to the sudder dewanny adawlut. This court shall issue a special commission to the provincial court to make such enquiries, and to take such evidence respecting the charges, as it may think advisable. The observance of this formality will be essential; it will not obstruct the bringing forward of well founded complaints; at the same time, it will operate to deter people from making groundless charges. To delegate to the provincial courts of appeal a power to enquire into such charges, without a previous reference to the sudder dewanny adawlut, would in fact be making the judges of the city and zillah courts personally subject to their authority. This would even deprive the city and zillah judges of all weight and consequence in the eyes of the people, and lessen that respect with which it is necessary they should look up to their decisions. The judges of the provincial courts should possess no authority over the judges of the city and zillah courts personally; their control over them should be only that of a superior court empowered to revise their decrees, when regularly brought before them in appeal."

From all decrees of the provincial courts, in cases where the value of the thing decreed exceeded one thousand rupees, an appeal was originally allowed to the sudder dewanny adawlut, consisting of the governor general and members of the superior council, with the cauzy ul cauzant, or head cauzy, two moosties, two pundits, a register, assistants, and other ministerial officers: but the appeals preferred being found to occupy too much of the court's time, the limitation for appeal was, in 1797, extended to suits for money or personal property not exceeding, in amount or value, five thousand rupees. This limitation proving insufficient for the intended purpose, it was in the following year, extended likewise to real property of the same estimated value.

Notwithstanding these alterations in the rules for limiting appeals, the accumulation of undecided causes so far increased, as to require more time for their decision, than could conveniently be spared from the various duties which the governor general in council had to perform. The same observation was applicable to the proceedings in the nizamat adawlut, or superior court of criminal jurisdiction; which court also was composed of the members of the supreme government, assisted by the law officers and ministerial officers before mentioned. Moreover it was deemed essential, by Lord Wellesley, "to the improvement of the persons and properties of the native inhabitants of these provinces, that the governor general in council, exercising the supreme legislative and executive authority of the state, should administer the judicial functions

"functions of government by the means of courts of justice, distinct from the legislative and executive authority." It was accordingly determined that the government should relinquish the jurisdiction of the sudder dewanny and of nizamat adawlut, and place it, in courts especially instituted; over which were to preside, three judges, denominated the chief, second and third judges; the chief judge to be one of the junior members of the supreme council, and the other two, to be selected from among the covenanted civil servants, not being members of the supreme council. By a subsequent regulation of the government, however, the sudder dewanny and nizamat adawluts were made to consist of three judges, neither of whom was a member of the supreme council: But this arrangement was annulled in the year 1807, and a new one, adopted; by which the number of judges was augmented to four, the chief justice being a member of council, as formerly. Since that period, a regulation has been passed, for augmenting the number of puisne judges, according as from time to time, may appear necessary for the dispatch of business.

The power of admitting special appeals in all cases which the provincial courts of appeal possess, is likewise vested in the sudder dewanny adawlut; and in all these courts, the rules for receiving, trying and deciding appeals and suits, originally instituted, are, as far as circumstances would admit, founded on the same principles. The judgments of the court of sudder dewanny adawlut are final in all cases within the limitations prescribed by the statute of 21st Geo. 3d. cap. 70. sec. 21. namely £.5,000. at the medium rate of 50,000 current rupees; beyond that limitation, an appeal lies to his Majesty in council, in conformity to the statute above referred to. But no rules having been prescribed by that statute for the admission of appeals, the governor general in council has established the following to be in force, until his Majesty's pleasure, be known thereupon:—"All persons desirous of appealing from a judgment of the sudder dewanny adawlut to the King in council, are required to present their petition of appeal to the sudder dewanny adawlut, either themselves, or through one of the authorized pleaders of that court, duly empowered to present such petition in their behalf, within six calendar months from the date in which the judgment appealed against may have been passed. In cases of appeal to his Majesty in council, the court of sudder dewanny adawlut may either order the judgment passed by them to be carried into execution, taking security from the party in whose favour the same may be passed, for the due performance of such order or decree as his Majesty his heirs or successors may think fit to make on the appeal; or to suspend the execution of their judgment during the appeal, taking the like security in the latter case from the party left in possession of the property adjudging against him; but in all cases, security is to be given by the appellants to the satisfaction of the sudder dewanny adawlut, for the payment of all such costs as the court may think likely to be incurred by the appeal, as well as for the performance of such order and judgment as his Majesty his heirs or successors shall think fit to give thereupon."

It remains to notice such general provisions relative to the whole of the civil courts, as have not been mentioned, in describing them separately.

For the convenience of suitors in the courts of civil judicature, and to obtain for them the assistance of natives of character and education, better qualified than their private agents formerly employed could be supposed to have been, a regulation was enacted for the selection and appointment of native pleaders, or vackeels, in the zillah and civil courts, and in the courts of appeal, and sudder dewanny adawlut, under the rules and restrictions calculated to secure to their clients a diligent and faithful discharge of their trust. The great number of regulations at this time, and subsequently enacted; and the form and precision required to be observed in the judicial proceedings, has rendered it indispensable that the natives, who are in general represented as illiterate, should have guides to conduct them through the intricacies of the new institutions. Previously to their practising, the pleaders are required to take and subscribe an oath, binding them to a faithful discharge of the duties they undertake; and (in consequence, as it is understood, of the greater obligation of a retrospective oath upon the conscience of Mahomeddars) pleaders of the Mahomeddan faith are directed to be sworn

36 FIFTH REPORT from the Select Committee on the

I.
BENGAL.

sworn half yearly, to the truth and fidelity of the duties they have actually discharged. To afford the pleaders and all other persons the means of gaining a knowledge of the regulations introduced by the British government, printed copies and translations are ordered to be kept for public inspection upon a table expressly allotted for that purpose, in every court room, where any person may refer to them, and take copies. Each court is moreover furnished with a considerable number of copies of the regulations, for distribution among the vacceels of the court and others, as far as they will go. The pleader is engaged by a small retaining fee, and ultimately rewarded by a per centage on the amount sued for, which is awarded to him to be received from his client, or from the opposite party, as determined by the decree. Many rules and restrictions for the guidance of the public pleaders, and to ensure their fidelity towards their clients, are provided, which it would be superfluous to insert here, but which are detailed in the code of regulations printed by the government.

The *choutahy*, or fourth part of the value of property recovered in a court of judicature, seems to be considered in most parts of the Indian peninsula, as the compensation or fee due to the ruling power, for the administration of justice. The early abolition of this exaction, on the accession of the British power to the government of Bengal, and in lieu of it, the introduction of a small per centage on the institution of the suit, has been noticed. This institution fee, under subsequent modification, continued to be received until the establishment of the courts of dewanny adawlut and courts of appeal, in 1793, under the new system; when, with a view of affording the readiest possible means of relief to such as should be compelled to have recourse to judicial process, it was provided, that no expense whatever beyond the fee of the pleaders, whom the parties might choose to entertain, and the actual charge of summoning their own witnesses, should be incurred in the prosecution of any civil suit, or in the appeal. But this indulgence, arising from motives of humanity, misapplied to a community peculiarly disposed to litigation, was soon found to be productive of such an inundation of suits, as was likely, by overwhelming the provincial adawluts with business, to put a stop to the course of justice altogether; and the government was obliged to have recourse again, in 1795, to an institution fee, as well as to fees on exhibits, established at rates, such as might render law more expensive, without discouraging recourse to it, where the cause of action might be well founded. As a further discouragement to litigation, and with the view of increasing the revenue derivable from stamps, the pleadings in civil suits tried by the judges and registers of the civil and zillah courts, and by the courts of appeal, as well as all miscellaneous petitions presented to these courts, are required to be written on stamped paper, of a certain size and description, bearing a duty in proportion to its magnitude. But with a view to afford more speedy decisions in the first instance, on claims for rent, or for possession of land, than the forms and deliberate proceedings of the courts could afford, which was become more necessary in consequence of the removal of all such suits from the collector's office into the courts of justice, a regulation was enacted for a summary mode of proceeding, to be exempt from the usual fees and expenses incurred in other cases. The same exemption from expense is allowed in case of poverty; but the plaintiff or appellant in *forma pauperis* is required to establish his pretensions by witnesses, and to find bail for his appearance on requisition from the court, and is placed under such other restrictions as appear calculated to check unnecessary or vexatious litigation. Rules are established for the prosecution of charges of corruption or extortion preferred against the ministerial officers, European or native, attached to any of the civil or criminal courts of judicature; and likewise for the investigation of any similar charge against a city or zillah judge or judges of any court of appeal, and for a reference of the case at discretion for trial by special commission, or to the sudder dewanny adawlut, or before the supreme court of judicature, under the provisions made by act of parliament in the latter case.

Besides the forms and mode of procedure prescribed for the several courts, in receiving, trying, and deciding causes, subsidiary rules of various kinds have been established, for the security and benefit of the natives; among which perhaps the most important is, that for preserving to them their own laws and usages, in certain cases, originally introduced by the plan for the administration of justice in 1772, and continued

continued in the existing regulation, in the following terms:—"In suits regarding succession, inheritance, marriage and cast, and all religious usages and institutions, the Mahomeddan laws, with respect to Mahomeddians, and the Hindoo laws with regard to Hindoos, are to be considered the general rules by which the judges are to form their decisions;" for the assistance of the European judges, the Mahomeddan and Hindoo law officers, attached to each court, expound the law of their respective persuasions by written answers put to them for that purpose, quoting the books of authority which they follow. It is not usually deemed necessary to subject the proceedings to the delay which would ensue from a reference to the law officers, in all matters of contract and dealings between individuals; but, in all cases of an intricate or special nature, not expressly provided for by the regulations or when the parties themselves particularly desire it, it is customary, and obviously consonant to the general rule, that the matter, in contest, should be determined by the law of the parties. In one instance, wherein the custom of succession to a zemindary differed from the law of succession to landed property, the government has interfered in favour of the latter, since the acknowledgment of proprietary right by the Company in the zemindars. This custom, which accords with the general law of England, had been established from immemorial usage in Bengal, Bahar and Orissa, whereby zemindaries of great extent, on the death of the possessor devolved entire to the heir, in exclusion of his relations, who were entitled to a suitable maintenance only from the produce of the estate. This custom has been abrogated by Regulation XI. of 1793, as tending to prevent the general improvement of the country.

Reg. III. 1793.

Harington's Analysis of
Bengal Laws and
Regulations.

See Reg. X. 1800.

The regulations above cited, with another, for supplying ascertained defects in the Mahomedan laws relative to loans and interest, with provisions for defining and securing the rights of landlords and tenants, appear to be the whole of the rules which the British government has yet found it necessary to prescribe, in amendment of the established laws and usages of the country, upon matters of private contract and inheritance. But the right has been reserved, and declared, by which the government may, at any time, introduce remedial or supplementary laws, such as further experience may suggest to be expedient and necessary for the benefit of the inhabitants at large. These, whenever the necessity for them occurs, are required to be printed and submitted for previous inspection and approbation at home, in the mode prescribed by act of parliament.

For the purpose of preserving the records of the courts of judicature, and to facilitate the means of reference to them, two native keepers of the records are appointed for each of the city and zillah courts, civil and criminal, the provincial courts of appeal, and the sudder-dewanny and nizamat adawlut. In the several courts of civil justice, is likewise required to be kept a diary of proceedings, in which every order or act of the court is to be minuted in the language in which it is issued, with references to the pleadings, depositions, exhibits, and other papers, read and filed in each cause; and for the information of the sudder-dewanny adawlut, the zillah and city judges are required to furnish a monthly report of causes decided by themselves, their registers, and the native commissioners in their respective jurisdictions.

The provincial zillah and city courts, are allowed to adjourn annually during the Hindoo festival called *dussarah*, which is fixed, and occurs in parts of the English months of September and October; and during the Mahomeddan fast, which is moveable. The court of sudder dewanny has a discretion allowed for its adjournment.

THE CRIMINAL COURTS OF JUSTICE.

IT has already been noticed, that the introduction of the new system of internal government in 1793, divested the collectors of the office of magistrate, as well as of judge; and transferred these functions to the zillah and city judges. Previously to entrance on his office, the magistrate takes an oath, binding himself to perform the duties required of him by the public regulations, to the best of his ability, to act with impartiality and integrity, and not to accept himself, or knowingly allow any one acting under him, to accept, any fee or reward, or any emolument, beyond what government authorize. His local jurisdiction as magistrate is co-extensive with his jurisdiction as judge; and all persons, Europeans as well

Bengal printed
Regulations.

FIFTH REPORT from the Select Committee on the

well as natives, not being British subjects, are amenable to his authority. Natives residing within the town of Calcutta, or within the local jurisdiction of the supreme court of judicature, are not of course included in the rule cited. To obviate the ill consequences which might result from the exemption in favour of European British subjects remotely situated, the magistrates are required to qualify themselves by oath, taken before one of the judges of the supreme court of judicature, to act as justices of the peace; and rules are specially provided for the apprehension and conveyance to Calcutta, of persons of the above-mentioned description, who may render themselves liable to criminal prosecution in the supreme court.

Reg. IX. 1793.

It is declared to be the duty of the magistrate, "to apprehend murderers, robbers, thieves, housebreakers, and persons charged before him with crimes and misdemeanors;" and in certain cases, such as abusive language, calumny, assaults or affrays, he is authorized to pass sentence himself, though subject to the controul of the courts of circuit and nizamat adawlut, and to punish the offender with corporal chastisement, imprisonment or fine, within certain limits. These powers have been since enlarged, by regulation the IX. of 1807, whereby the magistrates are authorized to pass sentence on petty thefts, and other offences, not exceeding 12 months imprisonment, or a fine not exceeding 200 sicca rupees. A discretion is, by the same regulation, allowed to the magistrate, in regard to the rank and condition in society of the person accused, whom he may have to summon or apprehend, lest, by implicitly following the original mode prescribed for his guidance in such cases, he should violate the rules of decorum so scrupulously observed among the natives, and thereby inflict unmerited disgrace, or provoke new crimes. The same consideration for the customs and deep-rooted prejudices of the natives, has suggested various modifications of the rules originally established for compelling appearance before the magistrate, in cases which require it, or for proceeding to confiscation of property, and proclamation of outlawry, in the event of incorrigible contumacy or resistance to process on the part of the accused; and it is not altogether improbable, that towards the inhabitants of the provinces recently brought under the British dominions, still farther relaxation may be required from the strictness of the original rules founded on the practice of European judicature, than may be necessary in Bengal and other parts of the country which have been longer under the British dominion, where the inhabitants are consequently better qualified to comprehend the reasonableness of a system, which disregards rank, and in the dispensation of justice, nearly confounds all distinction of society.

The registrar of the city or zillah adawlut, and his assistants, are assistants to the magistrates. The services, likewise of the native law and ministerial officers, are common to both courts; to which also, in some instances, are attached *schundy*, or provincial corps of native troops, especially embodied to guard the jail, and applicable to any service the magistrate may require.

The jails appear to have been, formerly, any building in the vicinity of the court of justice, which could conveniently be hired or appropriated for the purpose. Under the new system, prisons have been erected, at a great expense, on plans, separating the debtors from the criminals, and prisoners under sentence from those detained for examination, or for further evidence. In these prisons also, the women are kept apart from the men, and every attention is paid to the health and suitable accommodation of the prisoners. The European surgeon of the station is required to afford his medical aid with that of a native physician acting under him; and, to ensure a strict observance of the rules established for these purposes, a report is required by the nizamat adawlut from the judge of circuit, of his having visited the prison in person, and of the state in which he found it.

Depositions before the magistrates are written commonly in the Persian and Bengal language and character, on separate papers, signed, attested and arranged according to their respective dates. But the original regulation still in force, requiring a record of all complaints, and the orders upon them to be kept in the English language, has been found to be burdensome and useless, as to have become obsolete in practice. This is very much to be regretted. It appears to your

Committee, that a body of English records would be found, in the course of time, highly valuable to British India, and to the learned and philosophical in Europe, as opening new views of society and manners.

When the magistrate has satisfied himself as to the nature of the case before him, he either releases the prisoner, admits him to bail, administers the punishment within the limits of the power delegated to him, or commits him for trial before the court of circuit.

The magistrates, on receiving notice of the time when the judges of circuit are expected to arrive, require, by public advertisement, the attendance of all persons admitted to bail, as well as of all prosecutors and witnesses bound over to appear before the court of circuit. On the arrival of the judges of circuit, the magistrates lay before them a calendar of the prisoners committed or held to bail, specifying, besides the names of the prosecutors and prisoners, a brief statement of each case. The calendar is accompanied by the proceedings of the magistrates on each charge, and all material documents relative thereto. A second calendar, containing the particulars, and accompanied by proceedings, in all cases, of prisoners apprehended on charges cognizable by the court of circuit, but discharged for want of evidence; and a third calendar, of persons tried for crimes and misdemeanors, cognizable by themselves and their assistants, specifying the charge and the sentence.

Reports are made monthly by the magistrates to the nizamat adawlut; 1st, of persons apprehended, specifying the name, date of charge, and the order passed thereupon for punishment, committed for trial before the court of circuit, or released: 2d, of casualties by death, removal to other stations, or escapes, and of prisoners released: 3d, of prisoners sentenced by the court of circuit in each month: 4th, a report of prisoners whose trials are under reference to the nizamat adawlut: 5th, a report of sentences received from the nizamat adawlut in the present month: 6th, a report of prisoners under charge of the magistrate to be tried by the court of circuit. The magistrates also transmit to the nizamat adawlut, half-yearly reports of convicts in confinement under sentences, within twenty days after termination of session, by the court of circuit;—And in the month of January, two annual reports are, by a late regulation, to be furnished, of all criminal cases depending before the magistrate and his assistants, specifying the name of the accused, and the particulars concerning his case: 2d, an abstract statement of the number of robberies, and other crimes of a heinous nature, reported by the police officers to have been committed within their respective jurisdictions, in the course of the preceding English year; the number of persons supposed to have been concerned in the commission of such crimes, and the number apprehended and convicted, or committed for trial, before the courts of circuit. The object of the last report appears to be for the information of the government, of the crimes which may be prevalent in the different districts, and of the efficiency of the measures adopted for the suppression of them.

When the numerous duties required of the magistrate, in his double capacity of judge and magistrate, together with the precision and strictness of the rules under which he acts, are considered, it will not appear unreasonable that he should be allowed to delegate a portion of his magisterial functions to his assistant; accordingly, the magistrate may empower his assistant, when he shall have taken the prescribed oath, to decide on petty charges and misdemeanors, to the same extent that he himself is authorized, by the original regulation of 1793. But these powers are delegated only in cases of necessity from want of time, and then under restrictions, which would render the magistrate censurable, were errors frequently committed by his assistant. Before an explanation be given of the mode of procedure in the courts of circuit, it may appear necessary to say a few words on the nature of the laws by which those courts are guided.

In making the Mahomeddan law the rule for the administration of criminal justice, the British government has followed the practice of the Mogul government, reserving to itself, the right of introducing such alterations and modifications, as reason and humanity may suggest. The koran is commonly understood to be the standard of the Mahomeddan law; but, containing few passages applicable to the ordinary occurrences of life, the deficiency is supplied by numerous

numerous commentators, not only on the text, but on the traditional accounts, precepts, actions and decisions of their prophet. These writings are the productions of eminent lawyers, from among the two religious sects which divide the Mahomeddians all over the world—the *Shya*, followers of *Alee*; and the *Souces*, or more general traditionalists. The authoritative writings of *Aboo Haneefa*, and his disciples *Aboo Yousuf*, and *Imam Mahommud*, who were of the latter sect, govern judicial decisions in India. When no precedent can be found in these authorities, but in the decisions of subsequent lawyers, the cauzee is by the Mahomeddan rule, directed to abide by the judgment of the latter; and in the want of precedent altogether, the cauzee may exercise his own judgment. The principal distinctions of the Mahomedan penal code are classed, as follows: 1st, *Kissas*, or retaliation, including *disjut*, or the price of blood. 2d, *Hoodud*, or prescribed penalties. 3d, *Tazeer* and *Sedsut*, discretionary correction and punishment. The nature of the first may alone be sufficient to suggest the necessity which the British government, at an early period of its administration, felt, for interfering to controul the futwas, or sentences of the nazim, when given on the principle of retaliation, or of the fine for blood. In 1772 some additional rules were introduced, for the punishment of a particular description of public gang robbers, termed Decoits, concerning whom more will be noticed under the head of Police. But on the assumption of the nizamat, or administration of criminal judicature in 1790, and the reform of the courts of circuit, and formation of the new code of regulations in 1793, a wider range was taken in modifying and supplying the defects of the Mahomeddan law, for the government of decisions to be passed in the provincial criminal courts. The most important and necessary of these alterations were, in overruling the distinctions made by *Aboo Haneefa*, and directing, that in determining on the punishment to be inflicted for the crime of murder, the intention of the party, rather than the mode or instrument used, should be considered; in controlling the *sedsut*, or discretionary correction, and introducing a remedy to the obstruction of justice, arising either from interference or neglect on the part of the heirs of the person murdered, and in commuting sentences of mutilation to imprisonment and hard labour. The deficiencies of the Mahomeddan authorities were supplied, in regard to what might be deemed an adequate punishment for perjury and forgery, or subornation of either of these crimes, which have a peculiar prevalence among the natives of India; and to this intent, in addition to the ordinary punishment, the gross offence is marked in characters indelible on the offender's forehead.

For the punishment of gang robbery, the government found it necessary, in 1807, to enact special rules; the Mahomeddan code not furnishing any thing sufficiently applicable to the peculiar character and practice of the banditti, termed Decoits, who infest the lower provinces of Bengal, and appear to carry on their depredations more frequently and to a greater extent of late, than in former times. The latest measures to which the government have had recourse, for the suppression of decoits, will be noticed in the III^d division of this Report.

The right existing in the government, to alter the Mahomeddan law, appears to have been virtually recognized in the Act of the 13th George III. chap. 63. sect. 7. vesting in it, authority for the ordering, managing and governing, "in like manner (as the Act recites) to all intents and purposes whatever, as the same now are, or at any time heretofore might have been exercised by the president and council in select committee;" because it was then before the legislature, that the president and council had interposed, and altered the criminal law of the province in 1772. Such alterations, and all future necessary amendments thereof, appear, by the above clause, to be legally sanctioned; and it may be observed, that the alterations in question, are sufficiently justifiable on the principles of reason and humanity.

The government has also deemed it expedient to take measures for putting a stop to the barbarous practices of certain Hindoos, not sanctioned by their shaster, in devoting the life of infants to the sacred waters; of certain Hindoos of high cast in Benares, who, on a prospect of inability to provide suitably for their female children, were induced not unfrequently to put them to death; and of other casts of Hindoos, who, with a view to deter the execution of legal process, or in revenge for a supposed injury, would murder their females or their children, under

under a persuasion that by such means, they could command and direct spiritual vengeance against their adversaries. But in regard to immolation in the various modes practised by self-devoted victims, who are invariably Hindoos, no further interference is permitted to take place, on the part of the magistrate, than may be necessary to ascertain from the party, that the resolution taken has been voluntary, and in nowise influenced by improper means.

The public Regulations in 1799 and 1804, provide for the trial of persons charged with crimes against the state; and in the event of war and open rebellion existing in any part of the British provinces, the governor general, by a special regulation of 1804, may suspend the ordinary functions of the criminal courts, and authorize the introduction of martial law. And the government, "for reasons of state," has reserved to itself, the power of ordering into confinement, and retaining there, any persons whatever, where the exigency of the case may appear to require it.

Originally, there were four courts of circuit, each consisting of the three judges, who composed the provincial courts of appeal, with the native law officers attached to those courts. The same registers and the same native officers are attached to both courts. They act under the obligation of an oath specially prescribed; and the native law officers of the court of circuit take a retrospective oath every six months, for the reasons before stated, in the case of the native pleaders. In 1795, a fifth court was established for the provinces of Benares, and in 1803, another court of circuit for the provinces obtained by treaty from the Nawab of Oude. Under the jurisdiction of the latter, was afterwards (in 1805) placed the territory conquered from Scindeah in the Doab and on the right bank of the Jumna; and in 1806, an adjustment of the zillah and city jurisdictions, (comprehending the entire provinces under the Bengal presidency) being made, the whole were included in the divisions of the courts of circuit, according to the following arrangement:

CALCUTTA DIVISION:

" 1. Burdwan;—2. Jungle Mohauls;—3. Midnapore;—4. Cuttack;—5. Jessore;—6. Nuddea;—7. Hoogly;—8. Foreign Settlements of Chinsurah, Chandernagore, and Serampore;—9. Twenty-four Pergunnahs."

DACCA PROVINCE:

" 1. Mymensing;—2. Sylhet;—3. Tipperah;—4. Chittagong;—5. Backergange;—6. Dacca Jellalpoore;—7. City of Dacca."

MOORSHEDABAD DIVISION:

" 1. Bhanglepore;—2. Purnea;—3. Dinagepore;—4. Rungpore;—5. Rajshahy;—6. Beerbhoom;—7. City of Moorshedabad."

PATNA DIVISION:

" 1. Ramghur;—2. Bahar;—3. Tirhoot;—4. Sarum;—5. Shahabad;—6. City of Patna."

BENARES DIVISION:

" 1. Mirzapore;—2. Allahabad;—3. Bundelcund;—4. Juanpore;—5. Goruckpore;—6. City of Benares."

BAREILLY DIVISION:

" 1. Cawnpore;—2. Furruckabad;—3. Etawah;—4. Agra;—5. Allyghur;—6. South Saharunpore;—8. Mooradabad;—9. Bareilly."

The jail deliveries at the four principal cities are held monthly; that of the 24 pergunnahs (in the vicinity of Calcutta) quarterly; those of the other zillahs, half yearly. By the original regulation of 1793, the judges of each division formed courts for the circuit; one consisting of the first judge, accompanied by the register and moofy; the other of the second and third judges, attended by the second assistant and cauzy. As this necessarily closed the provincial court during

42 FIFTH REPORT from the Select Committee on the

during the absence of the judges, it was ordered, in 1794, that two of the judges should hold the two courts of circuit; while the third in rotation remained at the latter station, to execute the current business of the civil court; but this too much obstructed the decision on appeals, for which the presence of two judges was necessary. It was therefore, in 1797, enacted, that instead of two judges holding a jail delivery, one of the two junior judges should proceed in turn on the circuit; while the senior, with the other, remained for the decision of appealed civil causes at the sudder or chief station. This rule remains still in force, with the exception (by a regulation in 1806) of the senior judge being now required to take his turn on the circuit, in common with the other two.

The judge of circuit holding the half-yearly jail delivery, proceeds to the residence of the magistrates of each zillah, within his division, and remains there till he has gone through the calendar, which the magistrate lays before him on his arrival. The proceedings of the court of circuit are ordered to be conducted in the following manner: "The charge against the prisoner; his confession, which is always to be received with circumspection and tenderness if he plead guilty; the evidence on the part of the prosecutor; the prisoner's defence, and any evidence which he may have to adduce, being all heard before him; the cauzy or moofsty (who is present during the whole of the trial) writes at the end of the record of the proceedings the futwa or exposition of the Mahomeddan law, applicable to the circumstances of the case, and attests it with his seal and signature. If the futwa of the law officers acquit the prisoner, and the judge, after attentively considering the evidence and circumstances of the case, concurs in such acquittal; or if the futwa declare the prisoner to be convicted of the charge, or of any part of it, and the judge concurs in such conviction, and be by the regulations empowered to pass a final sentence on the case without reference to the nizamat adawlut, he is to pass sentence accordingly, and to issue his warrant to the magistrate for the execution of it. If the judge of circuit disapprove the futwa, and have not by any regulation been authorized to pass sentence, then, notwithstanding such futwa, whether for the punishment of the prisoner or for his acquittal or discharge, if the prisoner be duly convicted, and liable to a sentence of perpetual imprisonment or death, the proceedings upon the trial are to be referred for the sentence of the nizamat adawlut. If the judge of circuit concurs with the law officers in the conviction of the prisoner or prisoners, and none of them be liable to a sentence of death, the judge is empowered to pass sentence; but the sentence, in all cases referable to the nizamat adawlut, is not final until confirmed by that court. In all trials referred, the judges are required to notice, in their letters accompanying the proceedings, the particular cases, which under the public regulations are deemed proper to incur capital punishment, imprisonment for life, or extension or mitigation or remission of punishment; stating at large the grounds of their judgment, whether for or against the prisoner."

If the judge of the circuit disapprove the opinion of the law officers, on any reference to them on points of law, or on any question arising in the course of the trial, not especially provided for in the public regulations; he is nevertheless to be guided by it, but he may withhold passing sentence, until the proceedings in the case, together with his own objections, have been referred for the consideration of the nizamat adawlut.

In the mode prescribed for the attendance of the witnesses and taking their depositions, care is taken to preserve the decorum due to sex and condition, according to the customs of the country.

As soon as practicable after the conclusion of each trial, a copy of the record is transmitted to the nizamat adawlut, accompanied with an English letter, stating the opinion of the judge on the evidence adduced. The record includes the whole of the proceedings, with every examination and material paper taken by or delivered into court, and Persian translations of all examinations which may have been taken down in any other language. The whole of the papers and proceedings received by the magistrate upon the case referred, are also transmitted.

On the return of the judges from their circuit, they are required to make a report to the nizamat adawlut, containing such observations as they have made during

during the circuit, touching the effects of the present system in the prevention and punishment of crimes; the state of the jails, the treatment and employment of the prisoners, and whatever matters appear to deserve the notice of the Court.

These reports are forwarded to the government by the nizamat adawlut, accompanied with their observations upon them, containing, as they are understood to do, the most authentic representations of the state of the country, and the operation and effects of the internal government. These documents are of great importance, and highly merit the attentive consideration of the superior authorities in this country.

The court of nizamat adawlut or superior criminal court, as constituted by the regulations of 1793, consisted of the governor general and members of the supreme council; but for reasons before stated, it was in 1801 enacted, that the court of nizamat adawlut should thenceforth consist of three judges, to be denominated respectively, chief judge, and second and third judge of the nizamat adawlut, assisted by the head cauzy of Bengal, Bahar, Orissa, and Benares, and by two moofsties; the chief judge to be one of the two junior members of the supreme council, and appointed by the governor general in council, and the other two, to be selected and appointed by the same authority from among the covenanted servants of the Company, not being in council. The regulation constituting one of the members of the council the chief judge, was in 1801, rescinded by Regulation X. of that year, which provided that the chief judge should be selected, like the other two, from among the covenanted servants, not being of the supreme council. This provision was however altered by a Regulation of 1807, already referred to, which directs that the court of sudder dewanny adawlut and nizamat shall revert to what they were in 1801, with the addition of a fourth judge in each court, to be chosen as the other two judges are, from among the covenanted civil servants of the Company; and a regulation was passed in 1811 for empowering the government to extend the number of judges, as occasion might require.

The judges of the nizamat adawlut, or superior criminal court, take and subscribe the oath taken by the judges of circuit: the register and law officers are also sworn in like manner, as the same officers in the courts of circuit. The mode and order of proceeding, and the execution of process, are alike in all the criminal courts, except that lately, owing to increase of business in the nizamat adawlut, the judges may hold separate sittings, and pass sentence; except in cases where the single judge so sitting does not concur with the judge of circuit before whom the trial took place, in which case the presence of another judge must be had before the sentence can be passed; and a similar provision has likewise been made, enabling one law officer to do, what it originally required two to perform.

The court of nizamat adawlut takes cognizance, and submits to the governor general its observations on all matters relating to the administration of justice in criminal cases, and to the police, and exercises the general powers intrusted to the late naib nazim, the Nawab Mahomed Reza Khan; but its authority, and the exercise of its functions are more defined; and by the Regulations printed in the country languages, are meant to be made generally known. In cases of life and death, as well as in all cases of corporal punishment, fine and imprisonment, the sentences of the nizamat adawlut are final. A power of remission or mitigation of punishment is however reserved to the governor general in council, whereby any unreasonable rigor, or any other objection observable in the futwa, as proceeding from the peculiar quality of the Mahomeddan law, may be obviated.

* Regulation VI.
1796.

THE POLICE.

From the description which has been given of a zemindarry under the native government, it will appear that, aided by numbers of inferior officers, maintained in the different villages, the zemindar must have possessed considerable power within his limits, more especially when his zemindarry was of great extent. It has also been noticed that the Asiatic governments inclined to the establishment of individual authorities, in gradation from the sovereign downwards to the village

FIFTH REPORT *from the Select Committee on the*

village mockuddum or mundul. It was consistent with this principle, that the zemindar exercised the chief authority, and was entrusted with the charge of maintaining the peace of his district or zemindarry. In his official engagement, he became bound to apprehend murderers, robbers, housebreakers, and generally all disturbers of the public peace. If he failed in producing the robber, or the thing stolen, he was answerable to the injured person for the amount of the loss. If the zemindarry was farmed, the farmer who possessed the authority, incurred the same responsibility: and when committed to the charge of an officer on the part of the government, the same responsibility, and the means of supporting it, devolved on that officer. The means thus provided, were ample for maintaining the peace; and when properly directed, could not fail of efficiency, from the great number of individuals who might at any time, be called forth in defence and for the security of the inhabitants, consisting not only of the pausbauus or village watchmen, whose special duty it was to be always in readiness for that purpose, but all those likewise over whom the zemindarry authority extended. But this institution had, under the old government, fallen into a state of disorder; and it was not thought expedient to attempt its re-establishment. The reasoning upon this, as upon some other topics at this time, proceeded, as in the preamble to the Regulation XII of 1793, more on the abuse, that had been experienced of the authority in question entrusted to the zemindars, than on the means which might have been found for restoring and applying it, to the public benefit: and concluded with a declaration of the expediency of calling on the zemindars to discharge their police establishments, and of prohibiting them from entertaining any such establishments in future. Divested of the power, they were of course relieved from the responsibility, in regard to robberies committed within their limits, unless it should be proved that they connived at, or were accomplices in the offence, or "omitted to afford every assistance in their power to the officers of government for the apprehension of offenders."

*The new scheme of Police introduced by the Regulation alluded to, has divided the country into police jurisdictions of ten coss or twenty miles square. Each division is guarded by a darogah with an establishment of armed men, selected and appointed by the magistrate of the zillah. The darogah is empowered to apprehend on a written charge, and to take security for appearance before the magistrate, when the offence is bailable. In other cases, he is required to send the prisoners to the magistrate within a limited time, unless for petty assaults and the like, in which cases the magistrate himself may decide, and wherein the parties themselves agree to drop proceedings. Under such circumstances, the darogah is allowed to receive a written testimonial of conciliation termed *razenamah*, and to discharge the prisoner.*

The pausbauus, pykes, and other descriptions of village guards, who still have their subsistence from the village establishment, are, by the regulation above cited, placed under the authority of the darogah, who keeps a register of their names, and on a vacancy occurring in their number, calls on the zemindar, to whom the privilege still appertains, to fill it up. As an encouragement to vigilance in the darogahs, they are allowed ten rupees from the government on the conviction of every decoit or gang robber apprehended by them, and ten per cent. on the value of stolen property recovered, provided the thief be apprehended.

The cities of Patna, Dacca, and Moorshedabad, are divided into wards, guarded by darogahs and armed parties; the whole, subject to the superintendence of an officer retained from the former system, denominated cutwal, to whom the general police of the city, and regulation of the market, was entrusted. It does not appear that any oath of office has been required from the darogahs and cutwals; but being appointed on the recommendation of the magistrate, he may be considered to a certain extent, responsible for their general good conduct; they moreover all give security for their good behaviour, and are further declared punishable in the event of their violating the trust reposed in them. For the city and province of Benares, a deviation was allowed from the system in Bengal, in compliance with the recommendation of the resident, on his carrying into effect the settlement of the revenue in that district, in the manner which will be hereafter noticed. The resident was probably aware of the powerful means, when

when called into action under suitable superintendence, which the zemindar possessed, of maintaining the peace of the country; and therefore, instead of annulling his authority, he proposed to render it efficient, by regulations adapted to that purpose. The zemindars and tchisildars were accordingly vested with the functions of police officers under the responsibility imposed upon them by the former system, with rules for their guidance, similar to those established for the police darogahs of the lower provinces. In the city of Benares, and in the principal towns, Jewanpore, Ghazepore, and Mirzapore, the local experience of the resident appears to have justified the introduction of regulations for the police, differing in some particulars from the system established for the principal cities in Bengal and Bahar, and better adapted to the circumstances of those places, and the temper of the people, than the latter would have proved.

An establishment of police similar to the one above described for Benares, was in 1803 introduced into the provinces of Oude, lately obtained by treaty from the Nabob; and in the following year into the more recent acquisitions of territory obtained by conquest from Dowlat Rao Scindeah, and by cession from the Peshwa. The regulation by which the latter introduction has been made, expressly provides, "that the zemindars, farmers and other holders of land, shall not be exonerated from the duties and responsibilities imposed on them " by the terms of their existing engagements, or by the ancient and established " usages of the country, for the prevention of robberies and other disorders, and " for the maintenance of peace and good order within their limits."

The systems of police thus established for the territorial possessions held under the presidency of Bengal, continued in force till the year 1807, when a considerable alteration of them was found to be expedient.

Experience had made it evident to the government that the system of police introduced in 1792, and confirmed by the printed regulations of 1793, was inadequate to the purposes proposed; and that a necessity existed for again calling in zemindarry aid, to the assistance of the police darogahs. The measures taken on this occasion by the government, for a partial recurrence to the former system of police, will be stated in the next division of this Report, where the Committee propose to enquire into the practical effects which have been experienced from the new system of internal government introduced in 1793.

Before they proceed to the third general head of their Report, on the practical effects of the foregoing system, the Committee propose to notice the measures which have been pursued by the Bengal government, for introducing the same system of internal government into the province of Benares, and into the territory more recently acquired by treaty from the Nawab Vizier, and in commutation of subsidy, and by conquest from the Mahratta states.

BENARES.

The strong objections entertained by Lord Cornwallis against the principles and the practice of the native Asiatic governments in India, induced his Lordship, at an early period of his administration, to direct his attention to Benares, with the view of extending to that province, the same reforms which he was preparing to introduce into Bengal. To effect this, it was necessary to prevail on the Rajah to relinquish the exercise of those zemindarry functions, combined with a degree of regal authority, which, if the British government did not acknowledge him by right to possess, they always allowed him to exercise; and to consent to the restoration of those landholders whom the severities of his ancestors had either driven from the province, or compelled to descend to the station of cultivators. The negotiations and preparatory measures for these purposes were conducted, under instructions from the supreme government, from the years 1787 to 1794, and ended in the conclusion of an agreement, dated 27th October 1794, whereby the Rajah relinquished the administration of his zemindarry concerns into the hands of the British government, with the exception of what related to certain lands of inconsiderable extent, which had been hitherto the patrimony of his family, when inferior zemindars, or enjoyed as jagheers or regal grants from the Mogul government. Over these lands, the Rajah retains some share of his former authority; but in all other parts of the province,

377.

when called into action under suitable superintendence, which the zemindar possessed, of maintaining the peace of the country; and therefore, instead of annulling his authority, he proposed to render it efficient, by regulations adapted to that purpose. The zemindars and tchisildars were accordingly vested with the functions of police officers under the responsibility imposed upon them by the former system, with rules for their guidance, similar to those established for the police darogahs of the lower provinces. In the city of Benares, and in the principal towns, Jewanpore, Ghazepore, and Mirzapore, the local experience of the resident appears to have justified the introduction of regulations for the police, differing in some particulars from the system established for the principal cities in Bengal and Bahar, and better adapted to the circumstances of those places, and the temper of the people, than the latter would have proved.

An establishment of police similar to the one above described for Benares, was in 1803 introduced into the provinces of Oude, lately obtained by treaty from the Nabob; and in the following year into the more recent acquisitions of territory obtained by conquest from Dowlat Rao Scindeah, and by cession from the Peshwa. The regulation by which the latter introduction has been made, expressly provides, "that the zemindars, farmers and other holders of land, shall not be exonerated from the duties and responsibilities imposed on them " by the terms of their existing engagements, or by the ancient and established " usages of the country, for the prevention of robberies and other disorders, and " for the maintenance of peace and good order within their limits."

The systems of police thus established for the territorial possessions held under the presidency of Bengal, continued in force till the year 1807, when a considerable alteration of them was found to be expedient.

Experience had made it evident to the government that the system of police introduced in 1792, and confirmed by the printed regulations of 1793, was inadequate to the purposes proposed; and that a necessity existed for again calling in zemindarry aid, to the assistance of the police darogahs. The measures taken on this occasion by the government, for a partial recurrence to the former system of police, will be stated in the next division of this Report, where the Committee propose to enquire into the practical effects which have been experienced from the new system of internal government introduced in 1793.

Before they proceed to the third general head of their Report, on the practical effects of the foregoing system, the Committee propose to notice the measures which have been pursued by the Bengal government, for introducing the same system of internal government into the province of Benares, and into the territory more recently acquired by treaty from the Nawab Vizier, and in commutation of subsidy, and by conquest from the Mahratta states.

BENARES.

The strong objections entertained by Lord Cornwallis against the principles and the practice of the native Asiatic governments in India, induced his Lordship, at an early period of his administration, to direct his attention to Benares, with the view of extending to that province, the same reforms which he was preparing to introduce into Bengal. To effect this, it was necessary to prevail on the Rajah to relinquish the exercise of those zemindarry functions, combined with a degree of regal authority, which, if the British government did not acknowledge him by right to possess, they always allowed him to exercise; and to consent to the restoration of those landholders whom the severities of his ancestors had either driven from the province, or compelled to descend to the station of cultivators. The negotiations and preparatory measures for these purposes were conducted, under instructions from the supreme government, from the years 1787 to 1794, and ended in the conclusion of an agreement, dated 27th October 1794, whereby the Rajah relinquished the administration of his zemindarry concerns into the hands of the British government, with the exception of what related to certain lands of inconsiderable extent, which had been hitherto the patrimony of his family, when inferior zemindars, or enjoyed as jagheers or regal grants from the Mogul government. Over these lands, the Rajah retains some share of his former authority; but in all other parts of the province,

province, it was agreed that the governor general in council should "introduce the same system and rules for the administration of justice, and for the concerns of the revenue, as were, in 1793, established within the provinces of Bengal, Bahar, and Orissa."

Notwithstanding this explicit relinquishment of all interference in the revenue concerns of the province, the second article of the agreement endeavours to preserve the semblance of authority for the Rajah, in a mode so peculiar, as to induce the Committee to insert it. Article 2d. "The revenue settlement made of the lands within the rauge of Benares, &c. having taken place with the privity and approbation of Rajah Mohipnarrain Behauder, the pottahs or leases, and farigh khutties or acquittances thereof, are passed under the seal and signature of the said Rajah to the aumils, zemindars, and farmers; and the duffer or office, and kezanchee or treasurer of the said Rajah having always remained for the carrying on of the country (i. e. revenue) business, the said signature, seal, office and treasurer, are to remain in force and be continued as usual."

How the collector of the revenue has been able, consistently with his obedience to the constituted authorities in Calcutta, "to continue the Rajah's said signature, seal, office and treasurer, in force as usual," may appear difficult to conceive, unless it has been under the influence of that authority to which it is probable the Rajah has found it prudent on all occasions to submit, without entering into those contests, which the ambiguity of the terms quoted, might otherwise give rise to. By this agreement, the *istemerary* pottah or permanent grant made by the governor general in 1781 was recognized, whereby the revenue of the zemindary of Benares was fixed in perpetuity at 40 lacs of rupees; and as all above that amount which the province might and probably would produce under the new management, would be an excess on the fixed revenue, which the government could not, consistently with its engagement appropriate to its own advantage, it is provided, that one lac of rupees, out of this surplus, shall be enjoyed by the Rajah; and that the remainder, to whatever amount it may arise, after defraying the expense of the new judicial revenue and police establishments, together with that of a Hindoo college instituted for the study of the vedas and shasters, "shall be applied under the authority of the Company's government to the repairing of roads, the construction of bridges, the promotion of the cultivation, &c."

The resident, Mr. Jonathan Duncan, to whom was assigned the important duty of modifying the Bengal code of regulations to the circumstances of Benares, had already, by an attentive local investigation, and by temporary arrangements made during the eight years that he had superintended the affairs of the province, prepared the way for the proposed reforms. On the 27th May 1795, the settlement he had made of the land revenue was, by a regulation of the government, declared perpetual; and the whole code of regulations, as modified by his recommendation, was at the same time extended to Benares.

Under these regulations, the city of Benares, with a certain extent of country round it, formed a judicial division, and the rest of the province was distributed into three other divisions. To each of these jurisdictions, was appointed an European covenanted servant as judge and magistrate, with an establishment of European assistants and native officers, similar to what has been described in the lower provinces. A court of appeal and circuit was established at the city of Benares, for the administration of criminal justice throughout the province; the chief judge of which was constituted agent to the governor general in political concerns. The land revenue of the entire province was placed under the superintendence of one collector, and the whole of these officers, were placed under the authority and control of their respective heads of departments at the seat of government in Calcutta.

The principal points to which it was found necessary to direct the attention of the resident, in modifying the Bengal code to the circumstances of Benares, appear to have been the following:

On the relinquishment of the rajah's functions as zemindar, and in the course of the president's investigation of the affairs of the province, the landholders with whom the settlement was to be made, appeared to be on a footing somewhat different

different from the zemindars of the lower provinces. They are officially designated "for the most part as *village zemindars**, paying the revenue of their lands "to government jointly with one or more *putteedars* or partners, descended from "the same common stock;" the designation adds, that "some of these putteedars "have had their interior puttees or shares, rendered distinct; whilst those of the "major part, still continue annexed to, and blended or in common, with the share "or shares of the principal of the family, or of the headmen among the brethren, "being either one or more, whose names have been usually inserted in the "pottahs, cabooleats, and other engagements for the public revenue." There are others denominated "talookdars, who have depending on them a greater or "less number of village zemindars, many of whom, retain the right of disposing "by sale of their own estates, subject of course to the payment of the usual "jumma to the talookdar." These talookdars, by the terms of the perpetual settlement, "are left to assess their village zemindars, either in proportion to "their own sudder jumma, with some addition for the charges of management, "or according to the extent and value of the produce, as local custom or the "good will of the parties may direct." It should appear from this, that more distinct traces of the ancient Hindoo revenue system remained in Benares, than existed in Bengal, during the enquiries which were prosecuted, preparatory to the introduction of the permanent settlement of the land revenue in that province.—The village zemindar of Benares appears to be the mockuddim found in certain parts of Bahar, and the potail of the Carnatic, both of whom are head men of villages, who are responsible to the government, for maintaining and promoting the cultivation of the land, and who in the first-mentioned portions of territory possessed the right of disposing of their situations by sale or gift to others, who might enter upon them under the same obligations of service, and might enjoy the same advantages as their predecessors, either in a distinct share of the produce, or in having the settlement or farm of the village made with them, on such terms as might be agreed to, on the part of the government. The division of the crop between the government and the cultivator, in proportions which varied in a small degree in different parts of the country, appears to have furnished the rule for estimating the assessment of revenue, in the settlement which was rendered permanent. This settlement, after the best endeavours of the resident to accommodate it, to the principles of proprietary right in the land, has left many points in the code of regulations, scarcely reconcilable with such a tenure, and still to be referred to the ancient local usages, and the records of the canongoe's office. The canongoes, whose functions were abolished in Bengal, were continued in Benares under the permanent settlement, and the support of them "in the full exercise of their functions," made an express condition, in the written engagements entered into on the part of government with the landholders. The turbulent habits prevalent among the newly restored zemindars, rendered it expedient to continue them for a limited period, under the same native officer who had been employed during the former administration, termed aumil. The functions of this officer (who was and is employed under most of the native governments) partook of the joint nature of farmer and tehsildar or collector of the revenue. He was made answerable, under personal and collateral security, for the payment into the collector's treasury of the full amount of the public assessment on the lands comprised in his division, though he engaged not to collect from the landholders more than their stipulated shares of that assessment; and therefore, as a compensation for the trouble and risk, and in reimbursement of the expense of the undertaking, he was allowed a salary, computed at 11½ per cent. on the amount he collected. Under the native governments it is not unusual for the aumil to exercise the whole authority, civil and military, within his division, and to be the arbiter in cases of life and death. In Benares, after the introduction of British influence, he had been restricted to the exercise of his functions, as an officer of the revenue and police; the expense he unavoidably incurred in the latter department was understood to be provided for, in the salary above-mentioned. Provision was made for the gradual abolition of this office, by a regulation which permitted the emancipation of a landholder from the aumil's authority, whenever he should apply for, and be found deserving of that indulgence, and for the payment of his revenue directly into the treasury of the collector.

The sale of land by auction, or in any other way, for realizing arrears of land revenue, appears to have been unusual, if not unknown in all parts of India, before its

* Regⁿ II. 1795.

Regⁿ II. 1795.

1.
BENGAL.
Regⁿ II. 1795.Regⁿ XVII. 1795.Bengal printed
Regulations.

43 FIFTH REPORT from the Select Committee on the

its introduction by the British government into the Company's dominions. In the present settlement, it appears introduced into the cadolets or voluntary agreements of the landholders, in the following terms: They bind themselves to "pay the stipulated annual revenue punctually, and agree, in case of failure, that their property real and personal, shall be sold to make good the deficiency." In the lower provinces, the zemindars had been relieved from the charge, and prohibited from taking any concern in the police. In Benares, the resident deeming the authority, information and influence naturally acquired by the aumils or tehsildars and landholders, the strongest foundation on which the efficiency of police could be established, prevailed on the government to allow a deviation from the Bengal system, so far as to commit the charge of the police to the aumils jointly, and subordinate to them, to the landholders and farmers of land, under the responsibility for robberies or thefts committed within their respective limits, which they had been subject to, under the Rajah's government. The whole were placed under the magistrate's control, with rules for their guidance, similar to those which had been established in the lower provinces.

The code of regulations for Bengal, Bahar, and Orissa, has, with little alteration been extended to Benares, and the civil and criminal laws administered are the same, in both those parts of the Company's dominions; but in consideration of the high respect paid by the Hindoo inhabitants to their character, the Bramins of Benares have received some special indulgencies, in the mode of proceeding against them, on criminal charges; and it has been further provided in their favour, that in all cases where by the law, a Bramin would be adjudged to suffer death, the sentence shall be changed to transportation, or otherwise mitigated at the discretion of the government. On the other hand, it having been discovered that the Bramins residing in certain parts of the country, occasionally converted the reverence paid them into the means of distressing individuals, and of evading the laws, the government has interfered to suppress these practices:—among these, were the holding out the threat of obtaining spiritual vengeance on their adversaries, by suicide, or the exposure of the life, or the actual sacrifice of one of their own children or near relations. Occurrences of this nature, were not on any pretence in future, to be exempt from the ordinary cognizance of the magistrate, and the usual course of the criminal law. Another tribe of Hindoos, designated *Rajekoomars*, were accustomed to destroy their female infants, in consequence, as it has been understood, of the difficulty experienced in procuring matches for them in marriage, suitable to their high cast. The resident having prevailed on the Rajekoomars formally to renounce this custom, under penal obligations, any future observance of it, subjects the party offending to the ordinary punishment of murder.

Subsequently to the introduction of the foregoing regulations into Benares, the judicial establishment at Ghazepore was withdrawn; and the province is now divided between the jurisdictions of the provincial courts of Juanpore and Mirzapore and the city court of Benares. The police, established at the recommendation of the late resident, has also undergone a material change, by being withdrawn from the tehsildars (native collectors of the revenue) and the landholders, and entrusted to the charge of darogahs, or native justices of the peace, on small salaries, as in the lower provinces of Bengal, Bahar and Orissa. —The inexpediency of this alteration in the system first established, your Committee will notice hereafter, when they come to treat on the present state of the police under the Bengal presidency.

THE CEDED AND CONQUERED PROVINCES.

The Committee have next to notice the acquisition of an extensive and populous tract of Country, obtained by treaty, in the Soubahdarry of Oude; and to explain the system of internal administration introduced into those valuable provinces, which are officially designated the Ceded Districts in Oude.

By the treaty alluded to, bearing date the 20th November 1801, his excellency the Nawaub Vizier, in commutation of subsidy, ceded to the honourable the East India Company in perpetual sovereignty, the provinces above-mentioned, yielding, according to the schedule, an annual gross revenue of Lucknow Sicca Rupees 1,35,23,474. or about £. 1,600,000. sterling.

On

On the removal of the nawaub's officers, the affairs of the Ceded districts in Oude were placed under the superintendence of a lieutenant governor and board of commissioners, to whom were confided the settlement of the revenue and the formation of a temporary scheme of internal administration, which was intended to continue, till sufficient information should be acquired of the circumstances of the country, to warrant the establishment of a more permanent system. Under this temporary provision, the European civil servants of the Company acting under the orders of the lieutenant governor, and stationed in the districts into which the acquired territory was divided, possessed individually the entire civil authority, officiating as collectors of the revenue and judges and magistrates within their respective limits. The functions of the commissioners were more laborious, and of yet greater importance than those of the judges of appeal and circuit in the lower provinces; their duties requiring them to assist the governor general in council, and the lieutenant governor, in the formation of laws and regulations adapted to the state and condition of the dominions recently obtained; and in their capacity of a court of circuit and appeal "to superintend the administration of the laws over a great extent of country, and over a race of people, unaccustomed to any regular system of order or law, and habituated to commit the utmost excesses of violence and oppression."

The duty of the collectors combined the labour and difficulty of ascertaining the resources of a new country; of settling a system of law and revenue in all its details, and of collecting that revenue, with the arduous charge of administering the offices of magistrate and judge to a people, such as has just been described.

The affairs of the Ceded districts in Oude, continued under the administration thus formed, till the beginning of the year 1803; when a settlement of the land revenue having been concluded for a period of three years, and the other purposes of the lieutenant governor's appointment being accomplished, the lieutenant governor resigned his office; and the commission for the provisional government of those provinces, was dissolved.

Though the proceedings of the commission had been regularly submitted for the approbation of the governor general in council, the lieutenant governor, on his resignation of office, delivered in a Summary of the arrangements which had been made in the Ceded districts; from which the following particulars have been obtained:

The collection of the land revenue for the year in which possession was received from the vizier's officers, proceeded on the existing engagements with the landholders and aumils or native collectors: but on the expiration of that year, the foundation was laid for a permanent assessment, by the conclusion of a settlement for three years with the landholders, in all instances where it was found practicable, on the terms proposed. In other cases, the lands were let to farm, and in a few instances, the collections were left to be made from the cultivators, by the officers of government. These engagements for the land revenue proceeded in some instances, on *russud* or annual augmentation, founded on the expectation of increased cultivation; and the increase thus obtained for the third year of the settlement over the estimate at which the lands had been received in commutation of the subsidy, appears to have 32,99,589 Lucknow sicca rupees, or an advantage gained by the cession, of more than 19 per cent. on the Vizier's rent roll. In addition to this, a prospective augmentation of the revenue was expected by the lieutenant governor from a new regulation of the customs, from a duty imposed on the sale of spirituous liquors, and from an extension to this part of the Company's dominions, of the monopoly of salt; which, altogether would, after deducting the expenses of establishments necessary for the administration of an improved system of government, augment the financial resources of the East India Company, by a considerable excess in their nett receipts from Oude, over and above what had ever yet been obtained from the vizier, on account of subsidy. The actual amount thus stated in prospect, by the lieutenant governor, was 56,38,012 Lucknow sicca rupees, or more than half a million sterling per annum; and although the expectations thus formed, have not in every instance been fulfilled, the revenue realized since the cession, has, under the disadvantages of an unfavourable season, and after temporary incursions of cavalry in the course of the late Mahratta war, exceeded the

Letter from Governor
General to Mr. Henry
Wellesley:—dated
27th Feb. 1802.Letter from Lieutenant
Governor of Ceded
Districts:—dated
10th Feb. 1803.

amount formerly received, as subsidy. The advantages, however, which the supreme government had in view, from the acquisition of these provinces, were chiefly of a political nature, to be derived from internal arrangements calculated for the security of property, and the tranquillity and happiness of the native inhabitants.

The internal administration to which the servants of the East India Company succeeded in Oude, appears to have been of the worst form of those described in the former part of this Report. The nawab Vizier having divided his territorial possessions among aumils or native collectors (who entered into agreements for the payment of a stipulated amount of revenue) committed the entire authority and control, civil and military, over the inhabitants, to their discretion. The landholders were chiefly of the class which has been described in Benares, as village zemindars; but there were others of higher rank, who bore the title of rajah, and appear rather, in the condition of tributaries than of subjects. While these persons discharged their assessment of revenue, they were left to the exercise of absolute dominion within their limits. They possessed strong holds, garrisoned by their adherents, and not unfrequently withheld the revenue, till compelled to the payment of it, or to a compromise, by the approach of a military force. The negligencies, defects and abuses, which prevailed in the government of Oude, are forcibly stated in many documents which have been laid before the House, and particularly in a paper addressed by the late MARQUIS CORNWALLIS, when governor general, to the late nawab Vizier, dated the 12th August 1793. In this paper, Lord Cornwallis earnestly exhorted his excellency to exert himself in effecting those reforms in the internal administration of his affairs, which appeared indispensable, not less for his own ease, than for the introduction of order and regularity among his subjects. His lordship did not propose an introduction of the system which had been recently applied to Bengal; but a reform of the system which properly belonged to the Vizier's dominions; a recurrence to which, in its more perfect state, under a just and vigorous administration, would in his opinion, have been sufficient to restore the affairs of Oude to the flourishing condition in which they had been left by *Sujah ul Dowlah*, at whose death, his lordship reminded the Vizier, that he succeeded to "a full treasury, disciplined troops, a regular revenue, and sub-missive subjects."—It may have been in consideration of these circumstances, and of the inexpediency of a sudden and violent change, that LORD WELLESLEY was induced, on the acquisition of these provinces, to frame his first institutions for the management of them, more on the model of the native governments, than on the system introduced into the lower provinces. Hence, the entire authority for the collection of the revenue, the administration of justice, and the preservation of the public peace, was centered in one individual civil servant, appointed to superintend each provincial division. The checks upon the collection of the land rents, existing in the putwarries or village accountants, and in the canongoes or public notaries, were left untouched; and the police was entrusted to the landholders and native collectors, under the responsibility to which they had been always accustomed.

The same considerations which influenced the adoption, might have induced, a continuance of this mode of internal administration, till the natives should have had the benefit of a longer acquaintance with their European rulers; but the strong encomiums which had uniformly been bestowed on Lord Cornwallis's institutions, had probably influenced the determination, by which the Bengal regulations were introduced into the Ceded provinces of Oude, with a degree of precipitation, that appears, on no other grounds to be intelligible.

The application of the Bengal code of Regulations to the provinces ceded by the nabob Vizier, bears date the 24th of March 1803. The regulations are printed and published for general information, as in the lower provinces; and such modifications have been added, as the condition of the natives of the new country rendered advisable.

The Ceded provinces are divided into seven zillahs or districts; in each of which, are stationed a civil servant, exercising the functions of judge and magistrate, and another civil servant exercising the functions of collector of the revenue. A court of appeal and circuit is established at the town of Bareilly, and

and the establishments of registers, assistants, and native law and ministerial officers to these departments, are such, as have been described in Bengal.

In the department of the police, the system introduced into Benares has been adopted in preference to that of Bengal; and the tehsildars or native collectors, and principal landholders, are accordingly vested with powers for the apprehension of all robbers and other disturbers of the public peace, under the obligation of either producing the offender, or of making good the loss.

In the department of the revenue, a regulation was enacted recognising and confirming the triennial settlement of the land revenue, made by the board of commissioners, and approving the separation of the sayer or impost duties, from the mehaul or land revenue, made at the same time, notifying also, that at the expiration of the triennial term, another settlement would be made, with the same persons (if willing to engage) for three years, "at a fixed equal annual jumma or assessment, to be formed by taking the difference between the annual amount of the first lease, and the actual yearly produce of the land at the time of its expiration, and adding two-thirds of such difference to the annual rent of the first lease;" at the expiration of this term, a settlement for four years would be made, "with the same person, if willing to engage, at a fixed equal annual jumma, formed by adding to the annual rent of the second three years, three-fourths of the net increase of the revenue during any one year of that period." It was further notified, that at the end of the last mentioned term of four years (completing altogether the term of ten years, from the first settlement) a permanent settlement would be concluded "with the same persons (if willing to engage, and if no others with a better claim should come forward) for such lands as might be in a sufficiently improved state of cultivation to warrant the measure, on such terms as the government should deem fair and equitable." In these terms, the supreme government pledged itself to the landholders for the introduction of a permanent settlement of the land revenue, at the expiration of a period, such as originally was proposed as experimental for the same purpose in Bengal; but without the reservation then observed, of the approbation of the court of directors to confirm the agreement. It may however be presumed that this omission was an oversight; which a subsequent regulation repaired, when the government had to determine on the system of internal administration, which it might be proper to introduce into another extensive acquisition of territory, more recently annexed to the dominion of the East India company, in the same part of India.

The provinces alluded to are those which were conquered from the Mahratta chieftains, Scindia and the Berar rajah, and others, which about the same time, were ceded to the East India company by his highness the Peshwah, in commutation of subsidy. The former comprehend the principal part of the Dooab or tract of country confined between the rivers Ganges and Jumna, the country situated on the right bank of the latter river, from its leaving the mountains of Cashmeer to near its confluence with the Ganges; and the province of Cuttack, situated westward of Midnapore, and uniting, by the course of the sea-coast, the provinces subject to the Bengal presidency to those under the presidency of Fort St. George. The latter acquisition or ceded territory consists of the province of Bundelcund, situated on the right bank of the Jumna, above Allahabad.

These provinces, with the exception of Cuttack and Bundelcund, were, during the continuance of the Mahratta war, placed under the general control of his excellency the commander-in-chief, the late LORD LAKE; whose orders, the civil servants entrusted with the immediate charge of them, were directed to obey; but in 1805, after the conclusion of peace between the British government and the Mahratta chieftains, the lands in the Dooab, and on the right bank of the Jumna, with the exception of the city and vicinity of Delhi, were formed into five districts, under the administration of judicial and revenue officers, and placed under the controul of the superior authorities at the presidency, in the same manner as the Ceded provinces in Oude, to which these are contiguous. The city of Delhi, and a tract of country round it, have been continued under the nominal authority of the Mogul; but are really under the government of the British resident.

52

FIFTH REPORT from the Select Committee on the

I.
BENGAL.

Reg. IX. 1805.

The government determined to extend to these provinces the code of regulations which had recently been introduced into the ceded districts of Oude and the vicinity; and similar habits of the people, rendered little modification of the regulations necessary. On this occasion, the British government notified to the landholders in these provinces, the plan which it was intended to adopt for the settlement of the land revenue. This plan was precisely the same as that which has been described, in reference to the Ceded districts in Oude, namely, the sayer or impost duties, to be separated from the mehaul or land revenue; and settlements of one, three, and four years in succession, to be concluded; the last of which settlements was to become permanent, if agreed to by the landholders.

Sect. 5. Reg. X.
1807.

These terms, though promulgated in a printed regulation of the government, could not in every part, be rigidly adhered to; a severe drought had diminished the produce of the harvests in a degree that rendered remissions of the current revenue unavoidable; and it seems at length to have occurred to the government, that in the promise of a settlement in perpetuity, at the expiration of the term specified, they had exceeded their authority, and gone beyond the powers assumed on a former occasion by LORD CORNWALLIS, who promised such a settlement to the landholders in the lower provinces, only on the condition of the future approbation of the court of directors. The government accordingly, in Regulation X. 1807, supply this omission, by informing the landholders, that the settlement for the term of four years, being fixed in perpetuity, will depend on the confirmation of the court of directors being obtained to that arrangement.

When the settlement made for three years approached to a termination, and it became necessary to prepare orders for the settlement of four years, which might, in consequence of the notification, become permanent, the government deemed this a measure of so much importance, as to require the superintendence of a special commission, which was therefore appointed. The commission consisted of a member of the board of revenue, and another experienced civil servant, with a secretary, accountant and assistant, and a competent establishment of native officers. In this commission, was vested the general control of the revenue affairs of the Ceded and Conquered districts, with the exception of the territory assigned for the support of the royal family at Delhi, and the province of Cuttack; the powers and authority delegated to the commissioners being the same, as those which before had been exercised in these provinces, by the board of revenue.

Revenue Letter to
Court of Directors;
dated 31st July 1807.

In communicating to the court of directors the establishment of a commission for the above purpose, the government observed, that the distance of the Ceded and Conquered provinces from the presidency; and the difficulty of obtaining accurate information respecting the actual resources of the land, had demonstrated, that the control of the board of revenue (in whom that duty had been vested from the time of the dissolution of the subordinate government of the Ceded provinces) was less efficient in the formation and adjustment of assessments, than was desirable, considering the great importance of the duty, both to the government and the landholders; and that these, and other local reasons, had rendered the commission necessary.

Revenue Letter to
Court of Directors;
dated 15th Sept. 1808.

Having entered on the execution of their commission, it appears, that doubts began to be entertained, of the expediency of concluding a permanent settlement, in the newly acquired territory; and it was deemed advisable to call for the opinions of the collectors, which were accordingly given in answers to queries, circulated by the commissioners on the various points connected with the measure in question.

It is to be regretted, that the detailed proceedings of the government, and the commissioners, on this subject, are not yet arrived from India; the copies originally sent having been lost with the ships which conveyed them; but the result is collected from the general correspondence of the Bengal government.

The commissioners, in their final report on this interesting and important subject, under date the 13th April 1808, stated their opinions to be adverse "to the immediate conclusion of a permanent settlement in the territories subject to their control;" and as they were probably apprised of its being the fixed determination of the government to carry through the proposed arrangement, at all events, resigned their offices, rather than be the instruments of measures

measures, which their judgment, founded on local observation, could not approve.

It is impossible to suppose, the commissioners in delivering their opinions, could have been actuated by any other motive than a consciousness of the inexpediency of the measure; nor is any other motive imputed to them by the government. It is therefore to be regretted that their proceedings are not yet before the Committee, as it is probable, that their reasons, adduced against the immediate introduction of a permanent settlement, will be found to proceed on local circumstances, presenting obstacles to an arrangement, which, on general principles, the commissioners themselves might be ready to approve. The government letter of the 15th September 1808, which announces the resignation of the commissioners, refers to their report, and to the minutes recorded in council, which are stated to be in answer to it. The letter itself, contains no further argument in support of the measure, than an appeal to the discussions which led to the permanent settlement in the lower provinces; and to the experience which has been had of its favourable effects, in that part of the country. In a subsequent dispatch, of the 31st August 1810, the government avoid entering into any detailed discussions, "because" (as they observe) "the principal reasons which can be assigned *a priori*, for the measure, have already been submitted; and because the reports and information which they were from time to time, receiving from the new board of commissioners (appointed in the room of those who had resigned) would probably when complete, establish the expediency and sound policy of the measure, beyond a question."

It is not at all surprising that the court of directors should not have been convinced by arguments founded on general principles, when the propriety of the measure proposed to be adopted in these provinces, depended altogether on local reasons, or a knowledge of the resources of the country recently acquired, and on the actual fitness of the people to receive the benefits which might be intended for them. In all these particulars, the prevailing weight of evidence is decidedly against the immediate conclusion of a perpetual settlement in these provinces; and accordingly, the directors, in their reply, stated it to be not their intention to proceed immediately to the introduction of such a settlement in the Ceded and Conquered provinces, "because it would be premature to fix in perpetuity the land rents of those countries, at so early a stage of their connexion with them, when their knowledge of the revenue actually derived from them by the zemindars, and of their capability must be necessarily imperfect, and when the people are yet, so little habituated to their government." They further proceed to observe, "that the mistakes committed in the settlement made of the lower provinces, under all the advantages that a long experience of their resources afforded, and the inconveniences which were felt from it, though the natives, had been so much longer under the British government, suggested the danger of precipitancy in the measure proposed, and point out the propriety of great caution and deliberation being observed, in proceeding to a measure, which is to be irrevocable."

Letter to Bengal,
27th Feb. 1810,
para. 45 & 46.

The court of directors were not at this time, in possession of the report of the commissioners, which had been forwarded to England on one of the lost ships. A copy of it, was afterwards received; and having been taken into consideration, a letter was dispatched to India at the latter end of last year, in which the court adopted a still more decided language against any immediate or early measures for permanently settling the Ceded and Conquered provinces; and restrict the government abroad from entering into leases, for a longer period than five years. In this dispatch, they defer giving any opinion upon the system of administration which it may eventually be proper to introduce into those provinces, the revenues of which have not been definitively fixed, intending at an early period, to convey their sentiments fully on the subject: and state their impression, as produced by the perusal of the document above referred to, "that the proposed final settlement of the revenues of these territories would be premature, supposing the arrangement otherwise to be completely unexceptionable: that it would be attended ultimately, with a large sacrifice of revenue; that they were by no means sufficiently acquainted, either with the resources of the country, or with the rights and ancient customs of the different classes of landholders, to venture upon a step of so much importance, and in its nature, irrevocable; and

Revenue Dispatch
to Bengal, dated
27th Nov. 1811.

I.
BENGAL.Reg. XXVII.
of 1803.
Reg. X. of 1807.

54 FIFTH REPORT from the Select Committee on the

"that whether the measure may be eligible at a future period, and what modifications it may be prudent to apply to it, are questions, which will remain open for discussion." The intention of the Bengal government to proceed to the conclusion of a permanent settlement was announced to the inhabitants of the Ceded and Conquered provinces, in a Regulation, bearing date so long before, as the 24th March 1803, wherein the approbation of the court of directors, as a condition, is omitted. This omission, as the Committee have already stated, was supplied by a subsequent Regulation.

Though the two commissioners appointed in the room of those who resigned, will probably be more compliant than their predecessors, and proceed to execute the orders of their superiors, without waiting to enquire into and discuss the expediency of them, yet it may be presumed, that, on the receipt of the foregoing instructions, the Bengal government will postpone the proposed settlement, to give time for more ample information being transmitted to the court of directors, than has yet been furnished, respecting the nature and resources of the new acquisitions; the extent of the land cultivated, and of that capable of being made so; the quality and value of the produce, the land tenures; the mode of collecting the rent, whether in money or by a division of the crop, with the proportions of the latter, allotted to the government, its officers, and the cultivator; the recent history of the revenue administration, and the local usages; the character of the inhabitants, with other objects which might suggest themselves in the course of a local enquiry. All these particulars, the court of directors will naturally desire to be made acquainted with, before they proceed to give their sanction to arrangements, which are to define and establish the land tenures, and fix, in perpetuity, the amount of territorial revenue to be derived to the state.

The Committee have now reported on the system of Internal Government, introduced by LORD CORNWALLIS, and established by a code of Regulations promulgated in 1793; and have, in each department of Revenue, Judicature and Police, noted such modifications as were soon after adopted, to render those regulations more perfect.

The Committee have also stated the manner in which the same system has been extended to the province of Benares, and to the territories lately acquired by treaty from the Nawaub Vizier, and by commutation of subsidy and conquest from the Mahratta states.

The Committee will next proceed to explain the practical effects of the New System, from the period of its introduction, down to that of the latest advices received from India.

III.

ON THE PRACTICAL EFFECTS OF THE NEW SYSTEM OF INTERNAL GOVERNMENT.

THE REVENUE DEPARTMENT.

UNDER the Native Government, and, to a certain extent, under the British administration of the Indian provinces, previous to the late change of system, it had been customary for the landholders of distinction, and other principal inhabitants, to maintain, in proportion to their rank, an intercourse with the ruling power; and in person, or by vakeel (or agent) to be in constant attendance at the seat of government, or with the officer in authority over the district, where their lands or their concerns were situated. To establish an interest at the durbar, and to procure the protection of some powerful patron, were, to them, objects of unceasing solicitude. This intercourse and these pursuits, were at an end, or had become useless, under the new system; the zemindar was become vested with proprietary right in the land: the assessment on it, to which he had voluntarily

tarily acceded, was permanently fixed, and he was referred to the Code of Regulations, as the only protection longer necessary to maintain him, in the possession and enjoyment of these benefits. As long as he should conform strictly to the rules therein laid down for his guidance, he would have nothing to fear; but might with confidence look to the administration of the laws for his security; on the other hand, it behoved him, with diligence and accuracy, to inform himself fully in regard to what those laws were, lest he should expose himself to the penalty to be incurred by a breach of them.

The improvement of the country, and the security and happiness of the inhabitants, which the government expected would follow gradually from this change of system, equally depended on a due conformity throughout the community, to the regulations introduced; and it was rendered of importance, therefore, that the operation of the regulations, whether favourable or otherwise, should be distinctly known.

To this end, general encouragement was given to the European servants employed in the different departments; and it was declared by Regulation IX. of 1793, to be a point of duty for the judges of circuit, to report officially their observations on the subject: and a form was provided, for bringing under the notice of the government, any imperfections in the existing Laws, and for proposing a remedy, in the form of new ones. The first exercise of this duty, appears to have occurred, on the following important occasion.

The new system had abolished, under severe penalties, the exercise of the power formerly allowed the landholders, over their tenantry and cultivators, and of the collectors of the revenue, over the landholders; and had referred all personal coercion, as well as the adjustment of the disputed claims, to the newly established courts of justice.

The Regulation which, in pursuance of these principles, provided for the liquidation of the dues of government, by the sale of the defaulter's lands, was sufficiently brief and efficient; but the rules for the distraint of the crop or other property, founded on the practice in Europe, and intended to enable the zemindars to realize their own rents, by which means alone they could perform their engagements with the government, were ill understood, and not found to be of easy practice. In the courts of civil judicature, the accumulation of causes, undecided, had proceeded to such an extent, as almost to put a stop to the course of justice; or, at least, to leave to a zemindar little prospect of the decision of a suit, instituted to recover payment of his rent, before his own land, by the more expeditious mode of procedure, established against him by government, was liable to be brought to sale in liquidation of an outstanding balance. These circumstances, were brought under the notice of government so early as the year 1795, by the board of revenue, in consequence of representations which had been made to them from different parts of the country; and particularly from the extensive and populous district of Burdwan, where the number of civil suits, pending before the judge, was stated to exceed thirty thousand; and where, by computation, it was shewn, that in the established course of proceeding, the determination of a cause could not, from the period of its institution, be expected to be obtained, in the ordinary course of the plaintiff's life.

The government in their answer to the board of revenue, and in their observations addressed to the court of directors, appeared unwilling to admit that the evils and grievances complained of, arose from any defects in the public regulations; and in regard to some particular instances which were stated, the government ascribed them chiefly to the mismanagement, which had long marked the conduct of many of the principal zemindars; a correction of which, might be looked for from time, and the operation of the principles of the regulations. The very grounds of the complaints which had been brought forward, the government farther observed, namely, those whereby the tenantry were enabled to withhold payment of their rents, evinced that the great body of the people employed in the cultivation of the land, experienced ample protection from the laws, and were no longer subject to arbitrary exactions. It appears, however, that the evils complained of did not affect the cultivators, but the zemindars; who now in their turn, suffered oppression from the malpractices of the former, and from the incompetence of the courts of justice to afford them redress; and as a further progress of them, was likely to affect the interests of the government, by exposing

56 FIFTH REPORT from the Select Committee on the

Reg. XXXV. of
1795.Rev. Letter,
15th May 1795.Rev. Letter,
15th May 1795.

exposing portions of the land sold, to the hazard of a reduction in the rates of the assessment, as well as the property of the zemindars, it became indispensable that a remedy should be applied. The government accordingly proceeded, first to modify the rules for restraint; the object of which, as far as they were meant to afford the landholders the means of enforcing payment from the tenantry and cultivators, were found to be counteracted by some of the restrictions under which they were to operate. The objectionable clauses were therefore repealed, and a new Regulation introduced for remedying those defects. Additional courts of adawlut were established; and the number and powers of the natives entrusted with the decision of suits of small amount, were immediately increased and enlarged; but, with respect to the delay which had been ascribed to the established forms of proceeding, the government did not think any alteration necessary, observing that "forms were equally essential to the due administration of justice," and to the quick decision of causes." The efficacy of the reforms thus introduced, the government observed, would appear from the operation of the regulation, which required periodical reports to be made by the judges of circuit; and in regard to the state of the business in the courts of justice, a new regulation was enacted, requiring monthly and half yearly reports to be made, of the decision of causes, as well as of the number remaining on the file in the several courts of justice throughout the country.

In announcing to the court of directors these measures of reform, it was stated, that the discussions which led to the adoption of them, would evince the beneficial operation of the new system of internal administration; in which it was provided, that in the event of any of the regulations being found inadequate to the end proposed, or productive of inconvenience, the evil would become immediately forced upon the notice of government, in a shape, which, while it marked its nature and extent, would suggest the application of a proper remedy.

The experience of the four following years, did not justify the expectations formed with regard to the efficacy of the remedies applied; but shewed, that the inconveniences and grievances complained of, still prevailed. The revenue was not realized with punctuality; and lands to a considerable extent, were periodically exposed to sale by auction, for the recovery of outstanding balances. In the native year 1203, corresponding with 1796-7, the land advertised for sale comprehended a jumma or assessment of sicca rupees 28,70,061. In the extent of land actually sold bore a jumma or assessment of sicca rupees 14,18,756.† and the amount of the purchase money sicca rupees 17,90,416.‡ In 1204, corresponding with 1797-8, the land advertised was for sicca rupees 26,66,191. The quantity sold was for sicca rupees 22,74,076. and the purchase money sicca rupees 21,47,580. Among the defaulters, were some of the oldest and most respectable families in the country. Such were, the rajahs of Nudda, Rajeshaye, Bishenpore, Cossijurah, and others; the dismemberment of whose estates, at the end of each succeeding year, threatened them with poverty and ruin, and in some instances, presented difficulties to the revenue officers, in their endeavour to preserve undiminished the amount of the public assessment.

It was however remarked, that during the period which had now passed since the introduction of the permanent settlements, although the revenue had not been realized with the punctuality which might have been expected, yet neither the assets nor the amount realized, had fallen below the amount of former periods, but had even exceeded that standard of comparison. In proof of this, the government, in a letter of 31 October 1799, refer the directors to their orders of 12 April 1786; wherein their expectation of an assessment was stated at sicca rupees 2,60,00,000. whereas the average of the actual collections, since the conclusion of the settlement, had exceeded that amount by more than five lacks of sicca rupees annually, besides an available balance, which remained at the end of the preceding April, of sicca rupees 29,00,000.

The government farther observed, that this had been effected, though the personal coercion formerly practised, had been abandoned, and the most scrupulous punctuality observed, in maintaining inviolable the public engagements; that whenever a deviation had taken place, it had never been with a view to augment the resources of the government, but on the contrary, to relieve the individual, by a sacrifice of the public interest.

These

These observations were probably made, with a view to reconcile the directors to what might otherwise appear an unfavourable state of affairs in the revenue department; for, besides the distresses, which as before-mentioned, had befallen a large portion of the principal zemindars, and the continual advertisements which were made in the public newspapers, of land on sale for the recovery of arrears, the territorial revenue was so far from being realized with the facility and punctuality deemed necessary, that some of the members of the board of revenue, in consequence of the heavy balances which at this time occurred, went so far as to recommend and strongly to urge a recurrence to the former practice of confining the landholders, for enforcing the payment of arrears. This, the government declined adopting, on the ground that it would have a tendency to degrade the characters, and weaken the authority and respectability of the landholders, and thereby deprive them of the influence derivable from personal exertion, at a moment when the state of their affairs rendered personal exertion, most necessary for their relief. The government was of opinion, that the fear of losing their estates which were liable to sale to liquidate the balance of revenue, would operate more powerfully with the zemindars, than any considerations of personal disgrace; and they deemed it essential to strengthen, rather than adopt any measure which might reduce, the power of the zemindars over their under-tenantry, who, it appeared had, under the general protection afforded by the courts of justice, entered into combinations, which enabled them to embarrass the landholders in a very injurious manner, by withholding their just dues, and compelling them to have recourse to a tedious and expensive process, to enforce claims which ought not to have admitted of dispute.

In explaining to the court of directors this state of affairs, it was observed, that the licentiousness of the tenantry, although its effects, as involving the zemindars in ruin, were in particular cases to be regretted, indicated nevertheless a change of circumstances which ought to be received with satisfaction, inasmuch as it evinced the protection intended to be afforded by an equal administration of justice, to be real and efficient; and shewed that the care and attention which the directors, with so much solicitude had urged the government to observe for preventing the oppression formerly practised by the more powerful landholders, had not been exerted in vain; and that in the success of those exertions, a foundation had been laid for the happiness of the great body of the people, and in the increase of population, agriculture and commerce, for the general prosperity of the country. On a minute entered by a member of the board of revenue, respecting the ruin of some of the principal zemindars, and a great proportion of the landholders, the government observed, that it was unnecessary to refer to any other than the ordinary causes of extravagance and mismanagement, to account for what had happened in the instances in question, which were not such, as in a series of years, should excite any surprise; that "it had been foreseen, that the management of the large zemindaries would be extremely difficult, and that those immense estates were likely, in the course of time, to fall into other hands, by becoming gradually subdivided, an event which however much to be regretted, as affecting the individual proprietor, would probably be beneficial to the country at large, from the estate falling into the possession of more able and economical managers." On the same subject, in a subsequent dispatch, wherein the government notice the ruin of the rajahs of Dinagepore and Rajeshaye, whose estates had been at different times attached, and at length wholly sold, it is remarked, that it would be a satisfactory reflection, that what had happened to these large zemindaries, would place the lands in the possession of better managers, who might be expected to improve the country, and with their own interest to promote those of the industrious cultivators of the soil, and to extend the general prosperity of the country.

It was thus, in explaining to the authorities at home, the effects and tendency of the new system, that the government generally found something to commend. When the operation of the regulations proved adverse to their expectations, in one respect; in another, something had occurred to console them for the disappointment; by shewing that some different, but equally desirable end, had been attained. Thus, though the rules for restraint of property, instead of supplying the exercise of power formerly allowed the zemindars, had enabled the tenantry and cultivators to combine (as it is asserted) and ruin their landlords; yet this circumstance, it was observed, evinced that the great body of the people experienced

Minute recorded by
the President of the
Board of Revenue,
dated July 1799.Rev. Letter
of 31 Oct. 1799.Rev. Letter,
31 October 1799.Rev. Letter,
5 Sept. 1800.

rienced ample protection from the laws, and were no longer subject to arbitrary exactions. Thus too, when the sale of estates, and the dispossession of the great zemindars were, to be announced, it was remarked that however much the ruin of these defaulters was to be regretted, the directors would perceive with satisfaction, that the great ends were obtained by it, of dividing their estates, and of transferring the lands which composed them, into the hands of better managers.

These remarks your Committee cannot but notice, would appear inconsistent with the sentiments of liberality and benevolence, which are displayed through many parts of the India correspondence, and might suggest a doubt in regard to the sincerity of the intentions expressed by the ruling authority, for the prosperity of the principal zemindars, were it not certain that at the time they were written, the government and its principal officers were assiduously employed, in devising remedies for the evils complained of. This appears in the ample discussions which took place on the subject, and in the enactment of new regulations which were introduced on the occasion. But before the Committee proceed to explain these measures, they propose offering a few remarks on the apparent causes which reduced the landholders to a condition as above exhibited, so different from what might have been expected, under the operation and influence of the new system.

The principal cause of the distresses alluded to, appears to have grown out of the condition introduced into the permanent settlements, which declared, that the land should be held, as a security for the amount of the revenue assessed upon it, combined with the circumstance under which that condition was enforced, for the recovery of arrears of revenue.

Under the native governments, the recovery of arrears from defaulters was sometimes attempted by seizure and confiscation of personal property, or by personal coercion. The zemindar might experience the mortification of having the administration of the zemindary taken out of his hands, and entrusted to a sezawul. He might be imprisoned, chastised with stripes, and made to suffer torture, with the view of forcing from him the discovery of concealed property. He was liable to expulsion from the zemindary. He might be compelled to chuse either to become Mussulman, or to suffer death. But under whatever degree of adversity the zemindars might fall, or whatever might be the extremity, or injustice, or cruelty practised on them, they had still the consolation of preserving their rank, and of being considered as zemindars. They themselves might come under the displeasure of the government, and experience its severities; but their families would still maintain the consideration due to their station in society, with the chance of recovering, in more favourable times, possession of their zemindaries. The policy of those governments, was adverse to the dispossession of a zemindar, who, by means of his family connexions and cast, might return and disturb the possession of his successor. Hence it appears, that even in cases where the zemindar, from rebellion or other misconduct, was deemed deserving of death, the succession of a near relation, or of an infant son, or of a widow placed under tutelage, was generally deemed preferable to the introduction of a stranger to the possession of the zemindary.

Under the British administration, down to the period of the introduction of the permanent settlement, and the new code of regulations, it had not been usual to resort to the sale of land for the recovery of the arrears of revenue; and in a minute recorded on the proceedings of the board of revenue in July 1799, it is asserted, "that from the Company's acquisition of the ceded lands (consisting of the 24 pergunnahs, the districts of Burdwan, Midnapore and Chittagong) comprehending, until the formation of the permanent settlement, a period of thirty years; and from the accession to the Dewanny until the above mentioned time, there had hardly an instance been found of the property in landed estates having changed hands, by cause of debts, either public or private; certainly of the large ones, none." Although the engagements entered into for the five years settlement, contained a clause subjecting the land to sale for the recovery of arrears, it does not appear that the measure was any where resorted to for that purpose, although heavy balances occurred, which to a considerable extent, proved irrecoverable. The landholders were, therefore, compared by any experience they could have had under the former governments, whether native or British, for the rules which were, by the terms of the permanent

ment settlement, introduced for the recovery of arrears of revenue from defaulters, and were perhaps not aware of the necessity, which the nature of the settlement imposed, for a rigid enforcement of them.

These rules in their original form as they stand in the code of 1793, rendered the zemindar liable to imprisonment, and his lands subject to attachment, if the whole or portion of any monthly instalment (in which the revenue was payable) should remain undischarged, on the first of the month following. At the close of the year, if the arrear was not by that time discharged, the whole, or a due proportion of the estate was to be exposed to sale by public auction, for the recovery of the balance due, together with interest at the rate of 12 per cent. per annum, which was to be charged upon it.

In the following year 1794, the governor general being, as it is stated in the preamble to Regulation III^d of that year, solicitous "to refrain from every mode of coercion not absolutely necessary," an alteration was introduced, which exempted the landholders altogether from imprisonment; but, in other respects, rendered the rules for the recovery of arrears of revenue, much more rigid and severe, by empowering the revenue officers to bring the land to sale at any time in the course of the year, on the failure in payment of any monthly instalment; instead of waiting for that purpose, until the close of the year.

It was probably foreseen that this regulation altogether, but more especially the modification as above introduced, though it spared the person, would put the property of the zemindar to considerable hazard. The proportion of the produce of a zemindary, fixed as the government share at ten elevenths of the rent paid by the tenantry, though it had not in all cases, been fixed with minute exactness, sufficiently shews that it must have been in most cases, a large proportion; and that the most attentive and active management was indispensably necessary, to enable a landholder to discharge his instalments, with the punctuality required by the public regulations. In cases therefore, where any inequality unfavourable to the zemindar occurred, in fixing the amount of his assessment at the permanent settlement, the danger of his falling in arrear, must have been enhanced; and if once in arrear, and his estate placed under the management of a native agent, deputed by the collector to hold it in attachment, and collect the rents, the dismemberment of his estate, and sale of his lands, must for the most part, have been inevitable. When the characters of the natives in general, and in particular of the zemindars of high rank, as given by Lord Teignmouth, are adverted to, and when it is considered that the latter description of persons are not in the habit of personally transacting their own concerns, but of entrusting them to their servants, who were accustomed to seek for the means of extricating themselves from difficulties, in intrigues with superior authorities, more than in their own individual exertions; the events which have been stated in the sales of land, and in the ruin of a great portion of the landholders, will appear to be no more than the necessary consequences of the regulations above-mentioned, operating in some cases, on persons who had not yet qualified themselves to act with safety under them, and in others, operating in a manner contrary to what was the object of their enactment. With respect to the latter position, the admission of the government may be taken as authority, wherein in the correspondence above quoted, they acknowledge, that under the operations of the regulation for distraint of the crop, the tenantry had found it practicable to withhold the payment of their rents, the consequences of which could have been no less in all cases than the distress, and in many, it may be presumed, the ruin of their landlords.

In addition to these disadvantages, which the zemindars laboured under, the slow progress may be noticed of suits through the courts of judicature, to which they were referred for redress, against defaulters; though their own payments to the government admitted of no delay, but might be promptly enforced by exposure of the land to sale by auction. The hardship which these circumstances imposed, in some instances, was strongly displayed, in an address from one of the collectors to the board of revenue, in behalf of the zemindar of Burdwan. The collector observes, that he (the Rajah) begs leave to "submit it to your consideration, whether or no it can be possible for him to discharge his engagements to government, with that punctuality which the regulations require, unless he be armed with powers, as prompt to enforce payment from his renters,

"renters, as government had been pleased to authorize the use of, in regard to its claims, on him; and he seems to think it must have proceeded from an oversight, rather than from any just and avowed principle, that there should have been established two modes of judicial process under the same government; the one, summary and efficient, for the satisfaction of its own claims, the other, tardy and uncertain, in regard to the satisfaction of the claims due to its subjects; more especially in a case like the present, where ability to discharge the one demand, necessarily depends, on the other demand being previously realized."

Under the circumstances which have been explained, it may not appear extraordinary if the landholders in contemplating the new system, were more struck with the inconveniences they experienced, from its introduction and early progress, than they were, with any advantages which they could promise themselves from its ultimate operation. The following passage will in some measure elucidate this point. It is extracted from a Report made to the government by one of the collectors, in answer to an enquiry as late as the year 1802, in regard to the operation of the regulations for collecting the revenue from the zemindars.

"All the zemindars, with whom I have ever had any communication, in this and in other districts, have but one sentiment, respecting the rules at present in force for the collection of the public revenue. They all say, that such a harsh and oppressive system was never before resorted to, in this country; that the custom of imprisoning landholders for arrears of revenue, was in comparison, mild and indulgent to them; that though it was no doubt the intention of government to confer an important benefit on them, by abolishing this custom, it has been found by melancholy experience, that the system of sales and attachments, which has been substituted for it, has, in the course of a very few years, reduced most of the great zemindars in Bengal to distress and beggary, and produced a greater change in the landed property of Bengal than has perhaps ever happened, in the same space of time, in any age or country, by the mere effect of internal regulations." In another part of the same report, the collector, after commenting on a regulation then recently introduced, observes, "Before this period, 1799, complaints of the inefficiency of the regulations were very general among the zemindars, or the proprietors of large estates; and it required little discernment to see, that they had not the same powers, over their tenants, which government exercised, over them. It was notorious, that many of them had large arrears of rent due to them, which they were utterly unable to recover; while government were selling their lands for arrears of assessment." The collector adds, "farmers and intermediate tenants were till lately, able to withhold their rents with impunity, and to set the authority of their landlords at defiance. Landholders had no direct control over them; they could not proceed against them, except through the courts of justice; and the ends of substantial justice were defeated, by delays and cost of suit."

The Committee conceive it has now been shown, that the great transfer of landed property, by public sale and the dispossession of zemindars, which were observed to take place in an extreme degree, during several years after the conclusion of the permanent settlement of the land revenue, cannot be altogether ascribed to the profligacy, extravagance, and mismanagement of the landholders; but have, to a certain extent followed, as the unavoidable consequences of defects in the public regulations, combined with inequalities in the assessment, and with the difficulties, obstructions, and delays, with which the many nice distinctions and complex provisions of the new code of regulations were brought into operation, among the very numerous, but for the greater part, illiterate inhabitants of the Company's provinces, who were required to observe them.

The disadvantages to which the interests of the Government were subjected, during the period which has been alluded to, arose from the difficulty and uncertainty there was found, in duly apportioning the demand of revenue on the subdivisions of the estates, which for the recovery of arrears of revenue, it became necessary to expose, in parcels from time to time, to sale. The public faith was pledged, not to increase the amount of revenue assessed on the land, and the great proportion which the revenue bore to the produce, rendered a correct adjustment indispensable, to prevent diminution in the established receipts; for the part of an estate

estate sold might, if over rated, prove unequal in produce, to defray its assessment; the consequence of which would be, a loss to the purchaser; terminating in another sale for the recovery of an unavoidable balance, and ultimately obliging the government, either to assume possession of the estate, with its resources reduced below the scale of its assessment, or to render the proprietary right in it, worth possessing to a new purchaser, by diminishing its assessment of revenue.

By such a transaction, the portion of the original estate left with the zemindar, would be benefited, in the exact proportion in which the assessment had been unequally distributed and over-rated, on the part sold: and the government would thereby be subjected to a permanent loss of revenue, in the manner above stated.

To prevent any such inequality, the rule for assessing the divisions of landed property into two or more lots, was clear and precise, in the following terms, as it stands in Regulation I. 1793: "The assessment upon each lot shall be fixed at an amount, which shall bear the same proportion to its actual produce, as the fixed assessment upon the whole of the lands of such proprietor, including those sold, may bear to the whole of their actual produce." The exact adjustment of the revenue on lots of estates exposed to sale, would have been by this rule extremely easy, had the data been procurable with sufficient exactness: but the actual produce of the whole, or of the part of an estate, could now be known only to the zemindar and his own servants. The means which the former governments possessed, and might have exercised for this purpose, were relinquished, on the conclusion of the perpetual settlement. The directors had already prohibited the practice of minute local scrutinies: the canongoe's office was now abolished; and the putwarry or village accountant, declared to be no longer a public officer, but the servant of the zemindar. Under these circumstances, the real produce of the whole, or any part of an estate, could be known only to the proprietor; whose interest it was to represent, for the reasons above stated, the produce on the part distrained for sale, as great as possible; by which means, he might procure a diminution in the rate of assessment, on the part remaining. Deceptions of this nature would be unavailing, in cases where the whole estate was exposed to sale, in one lot; but, in the gradual dismemberment of some of the great zemindaries, they appear for a time, to have been successfully practised by the confidential servants of the Rajahs of Jessore, Nuddea, Burdwan, and other defaulters of that rank; sometimes, with a view to their own emolument, at others, to that of their employers; but in all cases, with an effect injurious to the revenue of the state.

The prevalence of these bad practices, and the imperfections in the regulations are recognized in the preamble of Regulation VII. of 1799; which acknowledges, that the powers allowed the landholders for enforcing payment of their rents, had in some cases, been found insufficient; and that the frequent and successive sales of land, within the current year, had been productive of ill consequences, as well towards the land proprietors and under-tenants, as in their effects on the public interest, in the fixed assessment of the land revenue. It further notices the purchases which it was believed some of the zemindars had made of their own lands, in fictitious names, or in the names of their dependants; the object of which, was to procure, by the indirect means which have been described, a reduction of the rate of assessment. The regulation alluded to was enacted, with the view of removing these evils and imperfections, by rendering the means allowed the landholders, more brief and efficient than they before were, for realizing their rents; and by postponing the sale of their land, for the realization of arrears of the public revenue, until the close of the current year. The power of the collector over defaulting landholders, is strengthened by the discretion allowed him to arrest, and for a limited time, to imprison their persons, without any reference to the judicial authority presiding over his district.

These alterations, as far as they depart from the rules originally introduced, appear to be, in the same degree, a recurrence towards the system which was in former practice: but however that may be, they are acknowledged to have proved highly salutary; and if their operation may be judged of, from the improved state into which the affairs of the revenue department have subsequently been brought, their efficacy for the purposes proposed, must be fully acknowledged.

It appears, from the correspondence with India, subsequent to the introduction of the improvements in question, that the balance outstanding at the close of each succeeding year, down to the latest advices, has greatly diminished; and the ultimate balances, part of which are still recoverable, become less than one-half per cent. upon the whole amount of the public assessment. The exposure of land for sale, for the recovery of arrears, has of course been, in proportion, less frequent; and it seems reasonable to infer, that the value of land has risen, in consequence of its coming less abundantly to market for sale. These are incontestible proofs of the regularity, with which the different parts of the revenue system are at length, become adjusted; and of the ability of the country to produce the amount of revenue which was assessed upon it, under the permanent settlement.

ADMINISTRATION OF CIVIL JUSTICE.

IN proceeding to describe the operation of the judicial system established in the East India Company's territorial possessions, your Committee could have wished to advert to the population of those provinces, with a view to indicate how far the means provided may appear adequate to the distribution of justice among the people, under the forms of practice prescribed by the code of regulations framed in 1793. But the enquiries of your Committee do not enable them to state, with any precision, or with much confidence, the amount of the population, even of the old territories of the Company, consisting of the provinces of Bengal, Bahar and Orissa, with that of Benares, afterwards annexed to them. The government of Bengal called for information on this head, from the collectors and judges stationed in the districts; but the returns were so imperfect, and where they were made by those two descriptions of officers, so contradictory, that no general conclusion could be drawn from them. An actual enumeration of the inhabitants of those provinces, or a calculation founded on data, promising a high degree of certainty, is still a desideratum. Nothing more has yet been produced, than the estimates of ingenious men, who differ considerably among themselves. The first opinion promulgated after the Company's acquisition of the Dewanny, concerning the population of the three provinces, was, that it amounted to ten millions. Subsequent observations led to a persuasion, that this estimate was far too low. SIR WILLIAM JONES, about five-and-twenty-years ago, thought that the population of Bengal, Bahar, Orissa, and Benares, amounted to twenty-four millions: and MR. COLERIDGE, about ten years ago, computed it to be thirty millions. If any opinion were now to be offered on a point, which has not yet been subjected to strict investigation, perhaps there would be no danger of exceeding the truth, in adopting a medium between the two last calculations, and supposing the population of the four provinces to be not less, than twenty-seven millions.

It is not to be supposed that the suits arising in such a population as this, could have been enquired into and adjusted, in a formal manner, by the collector alone; who, as exercising the functions also of judge and magistrate, presided, and was the only agent in whom authority for that purpose, was vested, prior to the introduction of the new system. Suits of importance, or such as involved property to a considerable amount in the civil department, or such as materially affected the resources of the government, or the rents of individuals in the revenue department, it is probable were investigated and reported by the collector himself, in the mode prescribed by the regulations then existing: but by far the greater part of those petty claims, which must continually have arisen between individuals possessed of little property, and spread over so great an extent of country as the districts in question, it is reasonable to suppose, were either settled by the collector or his officers, in a summary manner, or obtained adjustment among the people themselves, by modes peculiar to their tribes or caste, or by reference to their gooroots, or spiritual guides.

The principle on which LORD CORNWALLIS proceeded, to introduce a new and more perfect system of judicature, required, that means should be provided for a regular determination of suits, however small the amount, without any impediment, from the distance the complainant would have to travel for redress; and that the file of the European judge should not be encumbered with a

greater number of suits of this description than he might be able to decide, without neglecting those of more magnitude.

With a view to these purposes, a selection was made from among the principal natives, of persons duly qualified; who were authorized, under regulation XL. of 1793, to receive and decide on complaints in the first instance, where the amount in dispute did not exceed the value of 50 rupees; and to these authorities, the judge was allowed to refer for decision, as many complaints that came before him, under fifty rupees, as he might think proper.

In order to afford the readiest access to the new courts of justice, it was ordained, that the deposit fee on filing a suit, should be abolished; and that in every case, an appeal might be obtained from the original decision, however small the amount sued for, to two distinct courts of appeal.

But the means thus taken to facilitate, if not to encourage litigation, by affording law proceedings at little or no expense, were soon found to defeat their own purpose, by producing such an accumulation of causes on the judges' file, as threatened to put a stop to the course of justice. In one district, the number on the file, was said to be thirty thousand; and the probability of decision to any suit, estimated to exceed the ordinary duration of human life.* The settlement of revenue disputes being now removed from the collector's office, and confined to the courts of justice; this delay equally affected the revenue of government, as it did, the interests of individuals, and rendered the application of an immediate remedy indispensable. The measures resorted to for this purpose, in the revenue department, have already been stated. In the judicial department, an additional court was established in the district alluded to; but the most effectual relief from the inconvenience sustained, was the enactment of regulation XXXVIII. of 1795, which revived the deposit fee, or commission paid on the institution of each suit, and in other respects, rendered the proceedings costly to the party cast, or nonsuited. The imposition of this expense, was expected to repress litigation in future; and with respect to the causes already instituted, they were, for the greater part, got rid of, by a requisition for the deposit fee to be paid on them, within a limited time. The suitors in general being, from local distance, uninformed of what was intended to be done, or from want of confidence in their cause, indifferent to it, or from poverty, unable to avert it, by the payment required; no greater number of suits remained on the file, when the period for dismissing them arrived, than appeared to be manageable; and the judges recommenced the exercise of their functions, so far disencumbered, as allowed them to entertain a better prospect than had yet been enjoyed, of their being able to fulfil the objects of their several appointments.

From 1795, when the above regulation was introduced, down to 1802, farther provisions were resorted to, with the same view of expediting the decision of causes, and of keeping down the number of them on the file. Thus, the registers of the provincial and city courts were, in 1796, authorized to officiate occasionally in the absence of the judge; in 1797, the commission, or fee paid on the institution of suits, was considerably augmented, and extended to the proceedings of the head native commissioners. A farther limitation was assigned to appeals; and in the same year, the expenses of process in the sudder-dewanny adawlut, in the provincial courts of appeal, and in the zillah and city courts, was farther considerably enhanced, by a regulation, which required that all law proceedings should be written on stamped paper provided for the occasion, and bearing an impost to the government.

Notwithstanding these measures, which were adopted with the view, principally, of checking litigation, and affording those who had reasonable grounds for resorting to the courts, an early decision of their suits; it appears, that in the year 1801, the number of causes undecided was again so great, as to attract the notice of the court of directors, who, in their letter dated the 23d March of that year, expressed their desire to the government of Bengal, that steps might be taken for reducing the number. The Committee have enquired into the number of causes actually depending, on the file, about this time, in the several courts, and before the native commissioners; and have given, in the Appendix, a particular statement of the same. By this statement it appears, that the number of causes depending on the 1st January 1802, before the five courts of appeal, was 682; before the judges of the 28 city and zillah courts 12,262; before the registers of the last-mentioned courts 17,906; and before the native commissioners

* Letter from the Collector of Burdwan to the Board of Revenue, of 27 Feb. 1795. Appendix, N° 6.

commissioners 131,929. It appears further, that the number of causes, which had been decided in the course of the preceding period, was, in the five courts of appeal, 667; by the 28 judges of the city and zillah courts, 8,298; by their registers 14,124; and by the native commissioners, 328,064. It is to be remarked, that these numbers include the causes which were referred to arbitration, and such as were withdrawn by mutual consent of the parties; which will considerably reduce the number of those causes which underwent investigation; and, perhaps account for the almost incredible number, which must otherwise be supposed to have been decided by the judges and their registers. With respect to the suits decided by the native commissioners, though these must have consisted of petty claims, the greatest of them not exceeding the value of fifty rupees, or less than seven pounds sterling, and determined probably in a summary manner; the number is, nevertheless, such as may excite surprise, and sufficiently evinces the magnitude and difficulty of the undertaking, which proposed to administer justice by formal process, and in petty cases, to so numerous and litigious a population.

Subsequent reports are not calculated to shew, that the difficulty of keeping down the number of causes, depending on the file, has at all diminished; or that the means, resorted to for that purpose, have been as successful as was expected. A letter from the Bengal government, of the 30th September 1803, states, that although the aggregate number of suits depending throughout the provinces, on the 31st December 1802, was considerably less than the number depending on the 31st June preceding; yet "it had been found impracticable to reduce the number of depending causes, at some of the courts, sufficiently for the purpose of ensuring to the parties a prompt decision on their claims; and that this accumulation of business had taken place, in the zillah courts of Tirhoot, Dacca, Jellalpoore, and Bahar; where it appeared, that the number of causes depending, exceeded the number which had been decided, or dismissed from the file, in the course of the five preceding years." Under these circumstances, an early decision of suits was not to be expected in the courts alluded to; and the government resolved on instituting the office of assistant judge, in cases where the state of the file might render it necessary to resort to that measure: the appointment to cease, when the arrear of causes, should be sufficiently reduced. The judges were at the same time empowered to refer causes of greater amount, to the decision of the native commissioners, than had before been allowed; and additional provisions were made, for expediting the decision of causes of small value. These measures, the governor general expressed his confident expectation, would have a material tendency to expedite the decision of civil suits throughout the country. It is yet doubtful, how far this expectation has been fulfilled, or how far the court of directors have been relieved from the solicitude they appear to have felt on this subject; when in their remarks, addressed to the Bengal government, on the 14th September 1803, having noticed the almost incredible number of suits undecided, they observe, that "to judge by analogy of the courts in Europe, they would be induced to think so great an arrear would scarcely ever come to a hearing." Noticing in another letter of a recent date*, the accumulation of suits under the Presidency of Fort St. George, the Directors have expressed the following sentiments, which in the opinion of the Committee are just, and applicable to both Presidencies; "We should be very sorry, that from the accumulation of such arrears, there should ever be room to raise a question, whether it were better to leave the natives to their own arbitrary and precipitate tribunals, than to harass their feelings, and injure their property, by an endless procrastination of their suits, under the pretence of more deliberate justice." In justice, however, to the assiduity of the European civil servants, entrusted with the administration of the laws, it must be observed, that however great the number of causes in arrear may appear to be at any one period, to which the remark of the court of directors can be applied, the number of decisions passed in the course of the year preceding, will be found to have been proportionably great; so that a fair inference may thence be drawn, that the suitors had not, in general, a period of unexampled length to wait for a decision of their claims; and that, in comparison with what is commonly experienced in Europe, the advantage, in point of dispatch, would probably be found to be in favour of the courts of India. In the course of the year 1804, the number of decisions were as follow:—In the court of sudder-dewanny adawlut 51 suits decreed and dismissed; in the five

provincial courts of appeal 726 suits decreed and dismissed, and 29 withdrawn or adjusted between the parties themselves: by the 29 zillah and city judges 6,940 suits decreed and dismissed, and 725 adjusted between the parties: by the four assistant judges 879 suits decreed and dismissed, and 45 adjusted between the parties: by the 29 registers 6,433 suits decreed and dismissed, and 1,347 adjusted by the parties: by the *sudder aumeens*, or head native commissioners, 6,387 decreed and dismissed, and 2,439 adjusted by the parties: by the other native commissioners, 95,208 decreed and dismissed, and 155,971 adjusted by the parties. The total number of causes thus discharged from the file, by European agency, being 15,029; by native agency, 101,595.

Although the foregoing circumstances evince the solicitude with which the Bengal government have endeavoured to afford the natives of those provinces, a ready decision of their suits, and to enable the judges of the different courts, to keep down the number of causes on the file, within moderate limits; yet it must be confessed, that these objects are by no means so nearly attained, as to render their further exertions unnecessary. With respect to suits of small amount, the native commissioners to whom they are referable, may be indefinitely increased in number, at no expense to the state; and a regulation has been enacted, with a view to this measure; but an augmentation of the number of European judges, adequate to the purpose required, would be attended with an augmentation of charge, which the state of the finances is not calculated to bear; and the same objection occurs to the appointment of assistant judges. In the mean time, the evils arising from the delay of justice appear in a variety of shapes, according to the nature of the suits instituted, and the character of the people among whom they arise. To this cause, in Bahar, the judge of circuit ascribes numerous commitments for the breaches of the peace: His words are, "the commitments for breaches of the peace (arising from boundary disputes and other contests concerning landed property) are ascribed to the great, though unavoidable arrear, of untried causes pending in some of the courts; since by necessarily protracting for years, the decision of suits, it frequently drove the suitors to despair; and induced them to run the risk of taking justice into their own hands, by seizing the object in dispute, rather than to await the tardy issue of a process, which threatened to exceed the probable duration of their own lives."

Report of Mr. Seton,
Judge of Circuit for
Patna, dated 20 June,
1798.

THE ADMINISTRATION OF CRIMINAL JUSTICE.

THE Regulations of the Bengal Presidency have provided, that each judge of the criminal courts shall, at the conclusion of his circuit, besides the ordinary report of his proceedings, communicate, through the sudder-dewanny adawlut, such observations as may occur to him, on the operation of the public regulations, and on the general condition of the people in the provinces through which his circuit lies.

It is obvious, that communications of this nature, from intelligent persons, must be of the greatest public utility, by apprizing the government of any mistakes, which may have been committed in the enactment of the laws; and of any existing evils, which it might require the interference of the legislative authority to remove. It is hardly to be supposed, that, in describing the effects of the new system of internal administration, any of the public servants would lean to the unfavorable side; or, without sufficient foundation, transmit accounts which would prove disagreeable to the government to receive. A communication of this nature, might be rather suspected of painting things in colours, pleasing to the government, with the view of bringing the writer into favourable notice; but no motive can be assigned for a wanton provocation of resentment, in a quarter where it must always be the interest of a public servant, to stand on favourable ground, by misrepresentation, or by any statement of facts and opinions, which the writer does not believe to be accurate and well founded. The Committee are, therefore, induced to think, that the Reports alluded to, are entitled to attentive consideration; more especially in instances, where defects are stated to exist, and

and evils are represented to prevail, in the administration of the Company's territorial possessions.

In addition to the periodical Reports above mentioned, the Committee have to notice the recourse they have had to very voluminous documents of the same nature, which describe the condition of the provinces, and the state of the administration of justice in the year 1802. These papers consist of answers to interrogatories, which were circulated among the judges, magistrates, and the collectors of the several districts, by LORD WELLESLEY, on the occasion of a tour which his Lordship proposed making through the provinces under his immediate government; and are described, by the Bengal government, as "containing a valuable body of information, on the internal state and resources of the Company's provinces; the administration of civil and criminal justice; the protection to persons and property enjoyed by all descriptions of Company's subjects, under the existing laws; and the encouragement afforded by the present system, to the improvement of agriculture, and to the extension of commerce." The government of Bengal, on transmitting these reports to the court of directors, requested, that the court would refrain from founding any order on them, until they should be in possession of a digest of the information conveyed in them, which SIR GEORGE BARLOW was about to furnish. It does not appear that any such digest, has yet been received, or that any order, founded on the reports in question, has been passed by the court of directors.

Governor General to
Secret Committee,
28 Sept. 1801.

The Committee have made a selection of such reports above mentioned, as appear to them to be of the most importance, and they will be found in the Appendix. They were made by the judges, in answer to the interrogatories circulated by Marquis Wellesley, or at the conclusion of their circuits.

Appendix, N° 10
Appendix, N° 11.

From an attentive consideration of these several documents, the Committee are enabled to submit the following Observations to the notice of the House, on the administration of Criminal Justice, and on the state of the Police throughout the provinces under the presidency of Bengal.

The judges of the criminal courts, attended by the native law officers of their establishment, proceed on their respective circuits every six months. On their arrival at each judicial station, the calendar of offences is laid before them, containing a list of the prisoners, the crimes laid to their charge, and the names of the witnesses on both sides. These preliminaries having been observed, the trials commence, and are conducted on the principles, and in the mode, which have been detailed in a former part of this Report.

The offences which are observed chiefly to prevail in the upper provinces, including Benares and Bahar, are burglaries, effected by breaking through the walls of houses; murder, from various motives; robberies attended with murder and manslaughter.

In Bengal, in addition to the foregoing crimes, must be noticed decoity, or gang robbery, attended often with murder; perjury and subornation of perjury, practised for the most atrocious purposes. These crimes are not unfrequent, in many parts of the country; but the Bengal provinces appear to be more than any other characterized by them, as will more particularly be explained, under the head of Police.

The charges of these descriptions, which the judge of circuit has to investigate, and with the assistance of the law officers, to acquit or pass sentence upon, or to refer to the review and determination of the nizamat adawlut or superior criminal tribunal, are not in the upper provinces more numerous than are commonly dispatched, in a few weeks; but in the Bengal provinces, the judge seldom returns to his station before it is time for his successor, to commence his circuit; and it has happened in the Dacca division, that the circuit has, in its duration, considerably exceeded six months. During all this time, excepting what may be required by the judge in passing from one station to another, he is incessantly employed in the most arduous and important duties that can be confided to a public servant; that of conducting the trials of persons charged with capital crimes. The perplexities he meets with, and the intricacies he has to unravel, in the course of this service, are such as arise, partly out of the simplicity of character prevalent among certain classes of the inhabitants, and partly out of their peculiar

peculiar habits of depravity; and may be judged of from the following extract, which is taken from one of the most able, intelligent, and interesting expositions that has appeared on this subject. It is the Report of Mr. (now Sir Henry) Strachey, on his completion of the 2d sessions of 1802, for the several districts in the Calcutta circuit. On this occasion, the number of persons tried, are stated to have been about 1,000, and the number convicted 446. A great portion of the charges, appears to have been decoity or gang robbery; to the trials for which crime, the following observations more particularly apply, than to any other.

Appendix, N° 11.

"In the course of trials, the guilty very often, according to the best of my observation, escape conviction. Sometimes an atrocious robbery or murder is sworn to, and in all appearance clearly established, by the evidence on the part of the prosecution; but when we come to the defence, an *alibi* is set up, and though we are inclined to disbelieve it, if two or three witnesses swear consistently to such *alibi*, and allude every attempt to catch them in prevarication or contradiction, we are thrown into doubt, and the prisoners escape."

"Very frequently the witnesses on the part of the prosecution, swear to facts, in themselves utterly incredible, for the purpose of fully convicting the accused; when if they had simply stated what they saw and knew, their testimony would have been sufficient. They frequently, under an idea that the proof may be thought defective, by those who judge according to the regulations, and that the accused will escape, wreak their vengeance upon the witnesses who appear against them, and exaggerate the facts in such a manner, that their credit is utterly destroyed."

"Witnesses have generally, each a long story to tell; they are seldom few in number, and often differ widely in character, casts, habits and education. Thrice over, viz. to the darogah, the magistrate, and the court of circuit, they relate tediously and minutely, but not accurately, a variety of things done and said. Numerous variations and contradictions occur, and are regarded with cautious jealousy, though in reality they seldom furnish a reasonable presumption of falsehood."

"But who shall distinguish between mistake and imposture? What judge can distinguish the exact truth, among the numerous inconsistencies of the natives he examines? How often do those inconsistencies proceed from causes, very different from those suspected by us? How often from simplicity, fear, embarrassment in the witness; how often, from our own ignorance and impatience."

"We cannot wonder that the natives are aware of our suspicious and incredulous tempers. They see how difficult it is to persuade us to believe, a true story; and accordingly endeavour to suit our taste, with a false one."

"I have no doubt, that previously to their examination as witnesses, they frequently compare notes together, and consult upon the best mode of making their story appear probable to the gentleman, whose wisdom it cannot be expected should be satisfied with an artless tale; whose sagacity is so apt to imagine snares of deception, in the most perfect candour and simplicity."

"We cannot but observe, that a story, long before it reaches us, often acquires the strongest features of artifice and fabrication. There is almost always something kept back, as unfit for us to hear; lest we should form an opinion, unfavourable to the veracity of the witness. It is most painful to reflect how very often witnesses are afraid to speak the truth, in our outcherries."

"We cannot study the genius of the people, in its own sphere of action. We know little of their domestic life, their knowledge, conversation, amusements; their trades, casts, or any of those national and individual characteristics, which are essential to a complete knowledge of them. Every day affords us examples of something new and surprising; and we have no principle to guide us in the investigation of facts, except an extreme diffidence of our opinion; a consciousness of inability to judge of what is probable or improbable."

"Sometimes we see the most unfair means taken by informers and thieftakers, to detect and apprehend the accused. We find confessions extorted and witnesses suborned; at the same time, we think the accused guilty; and the prosecution fails, merely because the unfair play used against them, leads us to suspect more."

"When we recollect the extreme uncertainty to us, of every fact which depends on the credit of the natives, to support it, who can wonder, that a very slight

"slight circumstance, should turn the scale in the prisoner's favour, and that while we think innocence possible, we hesitate to condemn to death or transportation?"

"I do not speak of these things, with any view of proposing a remedy. If the mind is not convinced of guilt, an acquittal must follow; and we have nothing left to do, but to lament that a robbery, or a murder, took place, and that justice has failed to overtake the offenders."

"I have no new rules to propose, for the conduct of trials in the criminal courts, or for admitting or believing evidence. I am inclined to think, no new rules of evidence can serve any purpose; but to embarrass the courts and create new obstacles to the conviction of the guilty."

"The evil I complain of is extensive, and, I fear, irreparable. The difficulty we experience, in discerning truth and falsehood, among the natives, may be ascribed, I think, chiefly to our want of connexion and intercourse with them; to the peculiarity of their manners and habits; their excessive ignorance, of our characters; and our almost equal ignorance, of theirs."

A Report from the circuit judge of the Patna division, made about the same time, contains the following remarks:—"Few of the murders, and only one of the robberies charged, really occurred: the rest are merely fictitious crimes, brought forward to harass an opposing litigant, or revenge a quarrel. The criminal court is the weapon of revenge to which the natives of this province, resort on all occasions. Men of the first rank in society, feel no compunction, at mutually accusing each other of the most heinous offences, and supporting the prosecution with the most barefaced perjuries; nor does the detection of their falsehood create a blush."

The number of persons tried on the circuit, at the conclusion of which the former of these reports was made, is stated to have been about 1,000, and the number of persons convicted and punished 446. The circuit comprehended the districts of Midnapore, Jessore, Nuddea, Hooghley, Burdwan, and the twenty-four pergunnahs. In the same year the Moorshedabad circuit, comprehending the five judicial stations of Bhānglepore, Purneah, Dinagepore, Rungpore and Rajeshaye, presents 477 criminal charges, and 1,274 persons tried. That of Patna presents 78 charges and 203 persons tried. That of Dacca containing six districts, presents 173 charges, and 567 persons tried. So that in the six months to which these reports refer, the whole number of charges tried in the four circuit divisions, comprehending the provinces of Bengal, Bahar, and Orissa, amounted to 1,728, and the persons tried to 2,490. The subsequent six months present the following numbers: On the circuit of Calcutta, 335 charges, 1,182 persons tried: Moorshedabad, 446 charges, 1,096 persons tried: Patna, 146 charges, 387 persons tried: Dacca, 165 charges, 512 persons tried: in all, 1,092 charges, and 3,177 persons tried.—The number in the whole year 1802 being 2,820 criminal courts in some degree increased, the number of persons tried being in 1803, 5,866; in 1804, 5,610; in 1805, 6,196; in 1806, 5,798; and in 1807, 5,713; the average of the five years being 5,831.

On a supposition of the business of the above year 1802, being equally divided between the judges of the four courts of circuit, for any of the half-yearly gaol deliveries, each judge would, on the above average, have more than 700 persons to try, and he might dispatch the business, at the rate of somewhat more than four trials per diem, if the whole six months were employed on the circuit with little time allowed for travelling from station to station. But in the foregoing instance, the Calcutta division presents the unequal numbers of 335 charges, and 1,182 prisoners, augmenting the business of the judge in a degree, which on the average, must have required him to try more than seven persons in a day, one day with another, in order to get through his circuit in the time allotted, before the commencement of the circuit following.

It may serve to explain the practicability of a judge getting through this share of business, to observe, that on certain trials, and more particularly in cases of decoity or gang robbery, the same evidence may serve to convict or acquit all the persons, of whom there may be many concerned, in the same offence; and that the fate of more than one person is thus determined by the same process, and

and at the same time. But even on this ground, though the remark be applied in every case, and the business be thereby considerably reduced, enough will remain, in addition to what has besides been remarked, to evince the unremitting attention that is required in a judge of circuit for the performance of the duties of his office, and the acquirements which an European civil servant must possess, to qualify him for the same.

The uncertainty of the evidence arising from the depravity of the people, among whom perjury is reckoned a light offence, and attended with less obloquy than the most trifling violations of cast, renders the duty of the judges on criminal trials, particularly arduous. The selections for this important office are probably made, from among the most able and experienced of the civil servants, who have served long enough to be acquainted with the language and habits of the people. Of the integrity of the persons thus employed, there can be no reason to entertain any doubt; and when it is recollected that they have the assistance of natives learned in the laws, and experienced in the manners of the people, who attend them officially on the circuit, it may perhaps be fair to assume, that the criminal laws are as well administered, as could have been expected when the new system of government was introduced.

With respect to the delay experienced, in bringing persons charged with crimes to trial, although it is probably not so great as when formerly it was the subject of objection to the then existing system, it appears still to occur, in a degree productive of evil, and which it should be an object with the government, to remove.

The gaol delivery is made once in six months; and though this may appear sufficiently frequent in a well regulated community, as in Great Britain, the commitment of offenders for the purpose of investigating the charges against them, at a future period, is productive of inconvenience to the natives, and of expense to the government in India, from the necessity it imposes of summoning the witnesses, and maintaining them, while in attendance a second time. But the greatest objection noticed by some of the judges of circuit to this delay, is the advantage it gives for conspiracy, either to involve the innocent, or to shelter the guilty, by artifices, in the practice of which, some of the depraved classes of the natives, more especially in the districts round Calcutta, have acquired a proficiency, that threatens to turn the administration of justice into a scourge to the rest of the inhabitants.

But the Committee have to notice the delay in the administration of criminal justice in some of the districts, arising from another cause, which is of more pernicious tendency than that experienced by those committed for trial; inasmuch as it affects those against whom no evidence has yet been taken, and may therefore involve the innocent as well as the guilty. The delay here alluded to, is that which frequently occurs at the office of the magistrate, where, from the press of business or other causes, months are represented to elapse, before the person apprehended can be brought to a hearing; during which time, he is lodged in a crowded prison, where, not unfrequently, death overtakes the prisoner before the cause of his apprehension can be enquired into. The stations to which these observations particularly apply, are Dacca, Burdwan, Jessore, Hooghly, Nuddea, the twenty-four Pergunnahs, or Calcutta; and the evil seems to arise, from the European civil servant presiding at those stations, having more business on his hands, than it is possible for one person to transact. If as judge, he is impressed with the necessity of making an exertion for the reduction of the civil suits on his file, the business of the magistrate's office, is in danger of falling in arrear; and if he employs himself sufficiently in the latter, to prevent the detention of witnesses on criminal charges continually coming before him, and to commit or discharge the persons accused, the file of civil causes must of course increase. Expedients have been resorted to, for the purpose of relieving the judge, by enlarging the limits of causes referable from him, to his register, and to the native commissioners, and by limiting the term for appeal to his decision. Something however is yet wanting, to complete that system of speedy justice, both civil and criminal, which Lord CORNWALLIS was so desirous of introducing; but which has not yet attained to that degree of excellence, of which it may still be hoped it is susceptible.

THE POLICE.

THE establishment of an efficient Police, though an object of the first importance, appears to be a part of the new internal arrangements, in which the endeavours of the supreme government have been the least successful. The difficulty of the undertaking, proceeds partly from the nature of the country, intersected by rivers, and abounding in woods and wastes, which afford a ready means of escape to robbers; but more perhaps, from the depravity of certain classes of the natives, who do not wait till driven by want to commit outrages, but follow robbery as a profession, descending from father to son. These are the decoits, or gang-robbers, who, though occasionally appearing in most parts of the country, are stated to infest in a peculiar degree, the lower or Bengal provinces.

The committee of circuit, as long ago as the year 1772, described the decoits of Bengal to be, "not like robbers in England, individuals driven to such courses by sudden want; they are robbers by profession, and even by birth; they are formed into regular communities, and their families subsist by the spoils which they bring home to them." This description of the decoits was given, to account for some measures of unusual severity, which it was at that time proposed to resort to, for the purpose of suppressing the offence in question, but which, if ever put in force, do not appear to have proved effectual; on the contrary, the depredations committed by decoits on the property, and the cruelties practised by them on the persons of the inhabitants, have been the subjects of much complaint down to the present time, and appears of late years, to have increased in those provinces to a considerable extent. One of the causes to which this may be ascribed, is the difficulty which has been experienced in obtaining the specific evidence which the practice of the courts of circuit requires to convict the offenders, and to the facility with which they in consequence escape punishment and recommence their depredations. On this point, the Committee are induced to quote the following passage from a report made to the government by the magistrate of Dacca Jellalpoore, in 1802:—"Decoits glory in the dread their names inspire; they therefore take no pains to conceal their names; they become from these reasons, publicly notorious; their names and characters are familiar to all the inhabitants, even to those who have never seen them. Witnesses against men of this description, risk their lives, if they speak to any specific charge; if they only describe them as notorious, in general terms, notice is not taken of it; because mere public notoriety, without a specific charge, is not deemed legally sufficient to convict them; and, in the opinion of the prisoner, it is rather an addition to his reputation. Those who volunteer to apprehend them, equally risk their lives. Professional *goyendas* (or informers) are not, in the same predicament; their spies watch the motions of the decoits, and they avail themselves of this information to raise contributions, by making arrangements with the sirdars (or leaders) as the price of their silence. The difficulty of convicting these sirdars, is in proportion to their notoriety; the greater their reputation for robbery and murder, the more difficult it is to get witnesses to come forward against them. There are in my jail, many sirdars of this description, whose release from confinement would be dangerous to the society at large, and certain death to those who had any share in apprehending them. If public notoriety (such as I describe) was deemed sufficient to subject them to transportation for life, I think it would be of the utmost benefit to the community, as the object of their ambition (an extended notorious name) would, with propriety, be made the cause of their punishment; I think it would contribute much to check the evil."

"No magistrate who is attentive to his duty, can be long without knowing the characters of notorious sirdars. In the very course of business, he must become familiar with their names; and although he has it not in his power to substantiate legal and specific charge against them, for the reasons above assigned, he feels it his duty to apprehend them; but is unable to convict them, for want of that direct proof which the atrocity of the prisoner's character prevents his obtaining."

But although the necessity of specific proof against these hardened offenders, may have been one of the occasions of the outrages which they perpetrate in the exercise of their depredations; there are others, which are equally deserving of notice.

A comparison

A comparison of the abundant means afforded by the former establishments, with the scanty provision made by the present system, for suppressing gang robbery, may farther account for its recent prevalence in the Bengal districts.

Besides the usual establishments of guards and village watchmen, maintained for the express purpose of police, the zemindar had, under the former system, the aid of his zemindarry servants, who were at all times, liable to be called forth for the preservation of the public peace, and the apprehension of the disturbers of it. The officers employed in the collection of the sayer or impost duties, before the abolition of them, and stationed at the *gunjes*, or commercial depôts of grain, in the *bazars* or markets, and at the *hauts* or fairs, possessed authority and officiated for the preservation of peace, and the protection of the means possessed by frequenters of those places. To convey an idea of the means possessed by a principal landholder for the purposes above-mentioned, it may be sufficient to notice the case of the zemindar of Burdwan: This zemindarry, on a rough estimate, may be taken at 73 miles long, and 45 broad, comprehending about 3,280 square miles; nearly the whole of which was in the highest state of cultivation, and well stocked with inhabitants. His police establishment, as described in a letter from the magistrate of the 12th October 1788, consisted of *tannahdars* acting as chiefs of police divisions, and guardians of the peace; under whose orders were stationed in the different villages, for the protection of the inhabitants, and to convey information to the *tannahdars*, about 2,400 *pykes* or armed constables. But exclusive of these guards, who were for the express purpose of police, the principal dependance for the protection of the people probably rested on the zemindarry *pykes*; for these, are stated by the magistrate to have been in number no less than nineteen thousand, who were at all times, liable to be called out in aid of the police.

The whole of this last-mentioned numerous class of *pykes*, are understood to have been disbanded, in compliance with the new police regulations; and their lands, allowed them in lieu of pay, resumed. The amount of revenue brought to the account of government on this head, being trifling for their extent, it is probable that the greatest part of the number of *pykes* retain them, under convenience from the zemindar; but however this may be, the services of the *pykes* are lost to the police, while such of those persons as were really disbanded, are supposed to have had recourse to thieving for a livelihood. With respect to the *darogahs*, or head police officers, who have taken place of the *tannahdars* under the new system, it is observed of them, that they are not less corrupt than the *tannahdars* their predecessors, and that themselves and the inferior officers acting under them, with as much inclination to do evil, have less ability to do good, than the zemindarry servants employed before them. The *darogah* placed in a division of the country comprehending four hundred square miles, is, with fifteen or twenty armed men, found to be incompetent to the protection of the inhabitants. The village watchmen, and such as remain undismitted of the zemindarry servants, are, by the public regulations, required to co-operate with the *darogah*; but a provision of this nature, without the means of prompt enforcement, has not been attended with the desired effect; the influence of the zemindar as it existed in former times, being wanting to bring forth these aids into active exertion; while the *darogahs* who are represented as insulated individuals, are in their respective divisions, viewed with fear by some, with jealousy by others, and neglected by most of the inhabitants, possess not that personal consideration, in the public mind, so necessary to aid them, in the efficient performance of their duty.

If the foregoing comparison be just, it must appear that the former establishments, were more ample and better constituted for the purposes of police, than those which have since been introduced, had their services been actively put forth, and properly directed; but the enquiries made by LORD CORNWALLIS, induced him to believe, that the zemindars had misapplied the authority confided to them, as officers of police; and that the union of the functions of revenue and police in the same person, was a radical error, from which the evils prevailing in the latter department, had in a great measure sprung. His lordship accordingly proceeded in the manner detailed in a former part of this report, to change the system which existed, and to introduce a police entrusted under the European magistrates, to native officers, named *darogahs*, selected for the purpose, and maintained on fixed salaries. The defectiveness of this system of police, is explicitly acknowledged

knowledge in the preamble to regulation XII. of the year 1807, which states "that the police establishments maintained by government in several districts of Bengal, Bahar and Orissa, had been found insufficient for the purposes of their appointment." Amendments had before this period, been made to the police rules; and additional means devised for the suppression of crimes, by rendering the punishment of them more exemplary and severe. Public outrages nevertheless increased, more especially in the Bengal provinces: and the government at length, deemed it expedient to introduce the above regulation; for the purpose of granting to the zemindars, tehsildars, farmers of land, and any other principal inhabitants who might be deemed qualified for the trust, authority to act as *aumeens* or commissioners of police.

The *aumeens* of police are, under this regulation, appointed by a *sunnud*, or commission from the magistrate, with the approbation of the governor general in council. Their authority is concurrent with that of the police *darogah*, for the suppression of crimes, and the apprehension of public offenders; and for these purposes, the rules for the conduct of both are the same; but the *aumeens* are restricted from taking any cognizance of those petty offences and disputes, which the latter is allowed to enquire into and adjust. The *aumeen* is required to deliver over his prisoners to the *darogah* of the district or division in which he resides; instead of sending them, as the *darogah* does, direct to the magistrate.

Thus it appears the government have found it necessary to recur to the practice, which, in 1792, was so much disapproved; namely, of combining, in any case, the functions of revenue and police; and have again called forth the exercise of those powers, which the landholders, native collectors of the revenue, and other respectable inhabitants possess, for the protection of the people, and the apprehension of public offenders.

Of the propriety of this principle, no doubt can be entertained; the most intelligent reports of the judicial servants, for some years previously, having represented the agency of the landholders, as essential to a salutary improvement in the police, though there is reason to regret, that the situation of things has so much changed since the zemindars were deprived of the authority thus restored to them, as to have afforded less promise of success from the measure, than might have been otherwise expected. The dismemberment of the principal zemindaries, by the sale of land, to realize arrears of revenue, and the separation of talooks, or small estates (noticed in a former part of this report) have reduced the efficient influence of the landholders, who, for the greater part, approach nearer now, than they did formerly, to the condition of mere cultivators. The dismissal of the zemindary pykes, and of the establishment formerly maintained for the collection of the sayer duties, have contributed to the same end. It may therefore appear doubtful, whether it would now be practicable in Bengal, to restore the efficiency of the old system of police, were it even in the view of the government, to attempt it; or whether, if restored, it would answer any useful purpose, clogged with the numerous and complicated rules and restrictions under which the zemindar would now be required to officiate. It indeed appears, that the regulation already referred to, as enacted in the year 1807, has since been rescinded, as far as it related to the appointment of *aumeens* of police, by regulation VI. of 1810. That the state of the police, in the lower provinces, in regard to decoity, had not experienced any amendment, under the operation of the first-mentioned regulation; appears from the following passage of a letter, addressed by the governor general to the court of directors, of a date so recent as the 29th May 1810, describing the state of the police, as it was in the Bengal districts, a little before that period. "The evidence lately adduced, exclusive of a multiplicity of other proofs, establishes, beyond a question, the commission of robberies, murder, and the most atrocious, deliberate cruelties; in a word, an aggregate of the most atrocious crimes: nor let it be supposed, that these offences were of rare occurrence, or confined to particular districts; they were committed with few exceptions, and with slight modifications of atrocity, in every part of Bengal."

The letter from which this extract is taken, was written to justify certain measures, which it had been judged necessary to resort to, for the purpose of restraining and preventing these evils, and which had been arraigned by Mr. Erskine, one of the magistrates, as objectionable, and as being calculated to introduce

introduce greater mischiefs among the people, than the evil which it was to remove. The dispatches which have more recently been received relative to this discussion, appear of considerable interest; not so much on account of the subject to which they specially relate, which had been set at rest by the submission of the magistrate, afterwards made judge of circuit, who, having apologized for the warmth or disrespect of his expressions, was restored to his office, as from the information which they afford respecting the actual state of the police in the provinces under the presidency of Bengal.

The information to which the Committee more particularly allude, is contained in a Report on the state of the police, with suggestions for its improvement, by the Secretary to the government in the judicial department, entered on the consultations of government of the 29th September 1809. This document is particularly intended for the consideration of the authorities in this country: The writer observes, that were this report "intended solely for the consideration of the local government in India, it would be superfluous to enter into details regarding the inefficiency of the police, as unhappily, occasions have too frequently arisen, to arrest their attention on this important subject; but as the arrangements suggested, may possibly attract the attention of the honourable the court of directors to whom these evils may not be so familiar, a brief exposition of them must be deemed a necessary introduction to any plan which may be suggested for the general improvement of the police."

In this Report, are detailed the cruelties suffered by the inhabitants in the districts for the most part round the seat of government, from decoits or gang-robbers, and the total inefficiency of the police, as it then stood, to suppress or restrain them; and it is endeavoured to justify the measures recently introduced, and to propose others, with the view of removing the evils complained of. In illustration of the cruelties commonly practised by the robbers, the evidence on some late trials is given, and the general prevalence of those cruelties, is proved by a reference to the reports of the circuit judges transmitted from different parts of the country. It is observed moreover, that though the evils in question "were in some instances to be ascribed to the supineness of the local magistrates, they were much more generally imputable, to the defects of the existing system."

The Committee cannot forbear expressing their surprise, at the statement made in Mr. Secretary Dowdeswell's report, that the government were not enabled to discover in a shorter period than that alluded to, what is now unequivocally acknowledged on their proceedings, namely, "that the existing system of police had entirely failed in its object." But the letters from the Bengal government to the directors, down to April 1806, represent the commission of crimes, particularly perjury, to be increasing rather than the contrary; although indeed there is nothing said to excite any particular apprehension for the security of person and property enjoyed by the natives under the British government, or to create any doubt in regard to the new system of police, having secured to the natives the benefits which were intended for them, by its introduction.

It is therefore, with the greater concern that the Committee find, in the recent dispatch, so strong a manifestation of the great inadequacy which has been experienced of the establishments introduced in 1793, for the protection of the people from public robbers, and the ascendancy acquired by decoits in the provinces surrounding the seat of government.

It is stated in the report in question, that "the principal cause why the measures hitherto adopted for the protection of the people against robbery by open violence, have been ineffectual; is, the very defective information which government, and the principal authorities under government, possessed respecting the actual state of the police."—"The defect here noticed (says the writer of the report) may arise, either from the very imperfect information which the local magistrates themselves possess, respecting the state of the police, or from an ill judged, but not an unnatural solicitude, to represent the districts in the most favourable state possible." Your Committee must here express their opinion of the dangerous tendency of indulgence in the disposition alluded to, of representing districts or things to be in a more favourable state, than they really are; as this may lead, first, to a postponement of the communication of unpleasant circumstances; next, to the suppression of information; and, finally, to the misrepresentation of facts. In the present instance, the Committee

FIFTH REPORT from the Select Committee on the

mittee have adverted to the information actually before the government and the nizamat adawlut, for some years prior to the date of the report above quoted; and it appears to them that the reports of the circuit judges, made through the nizamat adawlut to the government, at the conclusion of each session, evinced the prevalence of gang robbery, not only in a degree sufficient to attract the notice of the government, but to call forth its endeavours to suppress it.

Its endeavours, from 1801 down to the period in question, for the improvement of the police, and for the suppression of gang robbery, appear in the new regulations, and in modifications of those already in force. The general object of these enactments, was to render the criminal law more severe, and the officers of police more vigilant; and, as has been also before stated, to call in the aid of the landholders and other principal inhabitants, for the protection of the people against decoits, and other depredators. But notwithstanding these measures, the disorders which they were intended to subdue, still increased; and towards the end of 1807, had acquired such a degree of strength, as to oblige the government to resort to measures, much more forcible than had hitherto been tried, for the deliverance of the country from this growing and intolerable evil.

It does not therefore appear to have been, from any want of information in regard to the imperfect state of the police, that the government was unable to prevent its becoming worse; but rather, as your Committee should suppose, from the difficulties which presented themselves to the application of an efficacious remedy.

Reg. X. 1808.
28 Nov.

The measures above referred to, are those which appear to have been commenced in 1808, with Regulation the tenth of that year; "for the appointment of a superintendent of police, and for defining his jurisdiction and authority." The preamble of the Regulation states, that "by concentrating information obtainable from different parts of the country in a particular office at the presidency, a successful plan of operations might be devised and executed, when the efforts of the local police officers would be unavailing;" and "that measures conducive to the discovery and seizure of the gangs of decoits, which still continued to infest many of the districts in the province of Bengal, might especially be promoted, by the appointment of a superintendent of police." A power was accordingly vested in this officer, to act in concert with the zillah and city magistrates, or independently of them, for the detection and apprehension of persons charged with or suspected of decoity and other offences. His warrant or other process was, as he might determine, to be executed, either by his own officers, or through those of the local authorities. The government, moreover, upon the present occasion, deeming the urgency of the case to justify the measure, resolved to countenance the regular organization and official employment of public informers, for the purpose of discovering the haunts, and pointing out the persons of the most notorious of the decoits, or of any of their associates. The circumstance which led to this step, was the successful co-joint operation which had been afforded by one of the Calcutta magistrates, acting as free, that district from decoits. Mr. Blacquiere, who had resided in Bengal from his earliest years, possessed a perfect knowledge of the language and the manners of the natives; had recommended himself so far to the government by this service, that, although he was not a covenanted servant of the Company, it was determined to vest him with the powers of magistrate in such other districts, as, like Nuddea, had been overrun with decoits. The mode in which Mr. Blacquiere proceeded was, by the employment of goyendas, or spies and informers; some of whom, having themselves been principal robbers, it was understood would be particularly expert in detecting others who were still acting in that capacity. To these, were added the services of girdawars or overseers, or superintendents. The spies were to point out the robbers, and the overseers were to apprehend them.

As the employment of these agents, in the manner thus sanctioned, has given rise to much discussion between the government and some of the judicial officers, on the merit and success of this expedient, the Committee think it may be proper to state the information on these points, which the latest advices from the Bengal Presidency afford. The following account of the origin and employment of goyendas is taken from a minute, recorded on the 24th Nov. 1810.

1810, by one of the members of the government, who was an advocate for the measure, and desirous of shewing that the employment of goyendas was not new in the police of Bengal.

"Under no arrangement hitherto tried, has the efficiency of the police, been independent of the agency of informers and spies. Pecuniary rewards for detecting and bringing to justice decoits and other offenders, were offered as early as 1772, when the serious attention of the government was first drawn to the alarming prevalence of the horrid offence of decoity. But without going further back than the period when the regulations of the government began to assume generally the form, which they have since retained, the offer of a specific reward of ten rupees for every decoit, payable on the conviction of the offender, was authorized in 1792, and continued to be payable in the same mode, until recently modified in pursuance of the arrangements, which we resolved to adopt two years ago, for the reform of the police."

"Under the encouragement of head money offered by the regulations of 1792 above quoted, the profession of a goyenda first took its rise, and speedily spread itself over the country. The subsequent introduction of police tahsils had no tendency to check the employment, or control their proceedings. Every tannah soon had its set of goyendas plying for occupation, with the avowed countenance and support of the darogah, who shared with them the head money for decoits, convicted on evidence marshalled by them; and the specious offers of professed goyendas occasionally induced incautious magistrates to entrust them with general warrants and indefinite commissions, for the apprehension of criminals, in places particularly infested by robbers, or sometimes, in consequence of the perpetration of a peculiarly heinous decoity. — That abuses have been practised by goyendas or informers, but still more by girdawars, or those entrusted with power to apprehend, is unquestionable. Seeking a livelihood by the profession in which they had engaged, but not always able to procure it, by the slow means of the detection of crimes and proof of guilt, they have no doubt resorted but too often, to various modes of extortion; sometimes, from persons of suspected character, and at other times, from the honest part of the community, under threats of accusation; and have occasionally proceeded to prefer groundless charges, and even to support them by false evidence; and instances have actually occurred, where there has been too much reason to believe, that the goyenda himself devised the robbery, of which he convicted the unhappy wretches reduced by his arts, to a participation in the crime."

There can be little doubt of the existence of spies, wherever the laws hold out rewards to informers; and the increase of this class of people in Bengal, is satisfactorily traced to the pecuniary reward offered for every decoit, who might be convicted on information brought before the magistrate. The bad practices used by goyendas, your Committee find noticed strongly in the answer to the interrogatories circulated in 1801; but the abolition or rather the modification of the head money, for decoits, was not effected until 1810. There must consequently have been a wide field for the goyendas to move in, from their first appearance (according to the foregoing minute) in 1792, until the period referred to in 1810, where the modification of the reward, or head money, considerably narrowed the ground on which they had been accustomed to practise their atrocities.

The proceedings of the courts of justice, and the reports of the judges of circuit, furnish a strong confirmation of what has been stated with respect to the unprincipled practices of that description of people, and of the evils resulting from a combination between them and the darogahs or head police officers; for the purpose, as stated in the foregoing minute, "of sharing with them the head money for decoits."

The employment of persons of the above description, as instruments of police, might appear to require explanation, more especially as it has been objected to, by some of the most experienced servants in the judicial department. In the correspondence last received from Bengal, the reasons are adduced, which dictated the expediency of employing those persons under the police; and they are as follow; 1st, the necessity which arose for the adoption of some strong measure, to check or suppress the outrages committed by decoits, which had long been prevalent; and on a sudden, had acquired a most alarming height in those districts

Vide sec. 14.
Reg. XVI. of 1810.

districts particularly, which were most adjacent to the seat of government. 2d. The good state of the police within the limits of the town of Calcutta, where goyendas had been employed by the magistrates, and particularly under the direction of Mr. Blacquiere. 3d. The benefit experienced in the district of Nudda, from the employment of Mr. Blacquiere with goyendas, for the discovery and seizure of decoits, which suggested the employment of the same means, more extensively. 4th. The rules under which goyendas were directed to be employed, which prohibited their receiving general warrants, and restricted them to the employment of pointing out persons accused of crimes, to the girdwars, or officers, who attended to apprehend them.

The institution of the new office of superintendent of police, and the extension of Mr. Blacquiere's functions, with authority to employ goyondas, is represented to have been attended with early success, in the discovery and apprehension of many gangs of decoits, and the seizure of some of their most notorious sirdars; or leaders; one of them at the distance of 500 miles from the part of the country from which he fled to avoid detection. But the satisfaction which this must have afforded the government, underwent probably some abatement, on the discovery which was made, that some of the goyondas thus employed, had, in concert with the girdwars, actually been committing depredations on the peaceable inhabitants, of the same nature as those practised by the decoits, whom they were employed to suppress. These persons were convicted before the court of circuit; and suffered the punishment due to their crimes. The government admit, that there were probably more of these enormities committed by these instruments of police, than had come to light; but they nevertheless deemed it expedient, that the smaller evil should be endured, rather than the agency of goyondas, in freeing the country of decoits, should be relinquished.

The court of directors, it may be presumed, will be anxious to learn the issue of these measures, under the great solicitude they must feel, for their proving ultimately successful in the object of their introduction. What has appeared in the latest intelligence on this subject, affords assurance, that after about two years experience of the efficacy of the new measures, decoity or gang robbery, had met with a check; and had been reported by some of the circuit judges, to have happened less frequently in most, and to have ceased in some, of the Bengal districts, where antecedently it had prevailed, in the greatest degree. It is earnestly to be hoped; that these assurances may be confirmed by experience.

CONCLUDING REMARKS.

Although the view given, in the foregoing part of this Report may show, that certain imperfections are still found in the system of internal government in the Bengal provinces; yet it can, in the opinion of your Committee, admit of no question, whether the dominion exercised by the East India Company has, on the whole, been beneficial to the natives. If such a question were proposed, your Committee must decidedly answer it, in the affirmative. The strength of the government of British India, directed as it has been, has had the effect of securing its subjects, as well from foreign depredation, as from internal commotion. This is, an advantage rarely experienced by the subjects of Asiatic states; and, combined with a domestic administration more just in its principles, and exercised with far greater integrity and ability, than the native one that preceded it, may sufficiently account for the improvements that have taken place; and which, in the Bengal provinces, where peace has been enjoyed for a period of time, perhaps hardly paralleled in Oriental history, have manifested themselves in the ameliorated condition of the great mass of the population; although certain classes may have been depressed, by the indispensable policy of a foreign government. The nature and circumstances of our situation, prescribe narrow limits to the prospects of the natives, in the political and military branches of the public service; strictly speaking, however, they were foreigners who generally enjoyed the great offices in those departments, even under the Mogul Government;—but to agriculture and commerce every encouragement is afforded, under a system of laws, the prominent object of which is, to protect the weak from oppression, and to secure to every individual the fruits of his industry.

The country, as may be expected, has, under these circumstances, exhibited in every part of it, improvement on a general view, advancing with accelerated progress in latter times.

FORT ST. GEORGE.

YOUR Committee having furnished the House with as correct a view as the official records of the East India Company has enabled them to afford, of the past history and present state of the extensive possessions under the Bengal Government, with reference to the immediate objects of this Report; they will now lay before it, a similar detail respecting the territories subject to the presidency of Fort St. George.

In the prosecution of this further purpose, their attention will, in conformity to the arrangement which they have pursued in the preceding branch of their Report, be directed, in the first instance, to the revenues of that presidency: And, in stating the information which they deem necessary, with a view to the elucidation of this extensive topic of enquiry, your Committee will report upon it, in the following order:

I".—They will give an account of the measures and systems which have been progressively resorted to, for the administration of the revenues in the ancient possessions of the Company under the government of Fort St. George, down to the period when the system of permanent zemindary tenures was established therein.

II".—They will furnish the same kind of information, with respect to the modern possessions subject to that government, into which the system of permanent zemindary tenures has hitherto been introduced only to a limited extent.

ANTIENT POSSESSIONS.

OF the antient possessions under the presidency of Fort St. George, the Committee will first call the attention of the House to those denominated the Northern Circars.

They originally formed part of the antient kingdoms of Oris and Telinga; having, with the whole of those kingdoms, been brought, in the thirteenth century, under the mussulman dominion of Beder. In 1687, they were conquered by Aurungzebe; by the issue of successful rebellion they passed, in 1724, from the descendants of that emperor to Nizam ul Mulk, the soubah or viceroy of the Deccan, who still retained that title, though he had established for himself a distinct, though tributary kingdom, of which the city of Hyderabad was the capital. He was succeeded by his third son, Salabut Jung, who, being greatly indebted for his elevation to the intrigues and military assistance of the French East India Company, rewarded their services, in 1752, by a grant of the circar of Condavir or Guntoor, which was soon afterwards followed by the cession to that Company, of the other circars. They did not however long remain in the hands of the French. The capture of Masulipatam, in 1759, by the British arms, having deprived them of all real power and influence; these territories reverted to the government of the Nizam, with the exception of the acknowledged dependencies of the town and fortress of Masulipatam, which were retained by the English East India Company. This course of policy on the part of the British power would seem to have been dictated by the pressure of other concerns, and by the fear of engaging in an undertaking, apparently beyond its strength. Deprived of the support of the French, Salabut Jung, whose resources were as feeble as his conduct was irresolute, was soon superseded in his authority, by the influence of his brother Nizam Ali. It is not necessary for your Committee to enter into the history of an offer made by the new soubah to the East India Company, of the Northern circars; or of the circumstances which put an end to the negotiation on that subject. It is sufficient to state, that the discovery of an intention on the part of the Nabab of Arcot, of eventually adding the sovereignty of the circars to his dominions in the Carnatic, induced Lord Clive, in 1765, to obtain from the Mogul a grant of four of them, namely, Cizeole, Rajahmundry, Ellore and Condapilly; which in the following year was confirmed by a treaty entered into with the Nizam.

The remaining circar of Guntoor was at that time, in the possession of Bazalet Jung, the brother of the Nizam, by whom it was held as a jaghire. It was contingently stipulated for in the treaty with the Nizam, subject to the life of Bazalet Jung; but did not devolve to the East India Company, till the year 1788. A treaty had indeed been

FORT ST. GEORGE.

NORTHERN
CIRCARS.

Grant's Political
Survey of the
Northern Circars.

Letters from Fort
St. George, 9th
Novem' 1762. 1st
August 1766.

4th Report of Com-
mittee of Secrecy,
1782, Appendix 10.

Letter from Fort
St. George, 1st
Novem' 1759.

Letter from Fort
St. George, 9th
Novem' 1762.

Grant's Political
Survey of the
Northern Circars.

4th Report of Com-
mittee of Secrecy,
1782, Appendix 10.

2d Report of Com-
mittee of Secrecy,
1782.

Letter from Fort
St. George, 27th
June 1769.
Letter of Mr. John
Sullivan to the
Court of Directors
of 3d Feb. 1779,
respecting the
Northern Circars.

78 FIFTH REPORT from the Select Committee on the
been most improperly concluded with Bazalet Jung, in the early part of the year 1779, by the government of Fort St. George, without the consent of the Nizam, for the cession of this circar; and in a few months afterwards, it was granted by the same government to the Nabob of the Carnatic, on a lease of ten years; but the whole transaction was annulled in the following year, by the authority of the government of Bengal.

As on the acquisition of the four circars, two of them only had acknowledged the authority of the company, and as their servants were of necessity, but very imperfectly informed of the usages of the people; there was every reason to believe that the first arrangements to be made, would be attended with great difficulty. It was therefore judged expedient, to administer the government for a time, in the manner which had been found established. The local management of the circars of Rajahmundry, Ellore and Condapilly, was consequently committed, under a lease for three years, to a native, Hussein Alli Khan, who had before governed the country in the name of the Nizam, and who, as deputy of the British government, was invested with all the power and splendor of a viceroy. The circar of Cicacole was placed, under another

On the discontinuance of this native administration in 1769, the Circars were placed under the charge of provincial chiefs and councils, into which the Company's commercial factories were then converted. To the chief and council of the factory at Masulipatam, was entrusted the management of the districts of Condapilly, Rajahmundry and Ellore. The southern division of Cicacole was placed under the chief and council at Vizagapatam; and as the factory at Ganjam had been formerly abandoned, a chief and council was established for conducting the affairs of that part of the country. This system of internal government, as your Committee have shown in the former part of this Report, obtained in the Bengal provinces; and, as will be explained in a subsequent part of it, was continued in the Northern circars until the year 1794. On these provincial boards, devolved the whole political, civil and revenue administration of the country. Your Committee find, that a few years after the establishment of the provincial chiefs and councils, measures were taken by the court of directors, to investigate the state of the Northern circars. Their instructions to the presidency of Fort St. George on that occasion, are contained in a letter dated the 12th of April 1775. In these instructions, which form No. 5. of the Appendix to the Second Report of the Committee of Secrecy, appointed by the House of Commons in 1782, "to inquire into the causes of the war in the Carnatic, and the condition of the British possessions in those parts," the court of directors represented, that one object of the Madras government must be to acquire a competent knowledge of the territories under their charge, and to establish a judicious and permanent system for their future management; and they therefore directed that a committee of circuit, to be composed of five members of the council at Fort St. George, should be appointed to inquire into the state of the Northern circars and the Jaghirs, by ascertaining, with all possible exactness, the produce of the respective countries, the number of inhabitants, the state of the manufactures, the expense of his household and that of his troops, and the means he had of defraying those expenses; the gross amount of the revenues, the articles from which they arose, the mode by which they were collected, the charges of collection, the specific proportion to the cultivator, as the reward of his labour; and that which custom or usage allotted to the cultivator, as the reward of his labour. The Court at the same time, intimated that it was not their wish to deprive zemindars of their annual income; that on the contrary, they desired to secure it to them, without leaving them under the necessity of keeping an armed force to collect it; and that it was also their earnest desire to deliver the inhabitants from undue exactions and oppressions, as far as might be in their power. They further directed that the committee should particularly inquire what security the natives had for their property; what courts there were, for the administration of justice; and how far regulations similar to those recently established in Bengal, might with propriety be introduced into the northern circars.

A Committee was accordingly appointed for these purposes; but it was abolished by the government of Fort St. George, in 1778, very soon after it had commenced its labours. The history of this proceeding, which it is unnecessary here to detail, is explained in the Second Report of the Committee of Secrecy, of 1782; from which it will appear that it met with the strong censure of the court of directors.

The committee of circuit was revived in 1783; and it continued to prosecute the objects of its inquiry, until the year 1788. The reports which were from time to

time, received from this temporary board of inquiry, furnished the government with a fuller and more particular view of the state and affairs of the Northern circars, than had been before received, from the local authorities in those districts: but the knowledge which they afforded, of the amount of the revenues actually collected from the lands, and of the value and resources of the lands themselves, was necessarily in a great measure, hypothetical; for besides the opposition which the committee of circuit received from the provincial councils, few of the members of whom the committee was composed, appear to have been acquainted with the native languages; and, as it is stated by themselves, they depended wholly, for what intelligence they obtained on those subjects, on the zemindars and the native officers in the villages, the very persons most interested to conceal the truth, and to impose upon them false information. It appears indeed that the zemindars, in several instances, refused to furnish the committee with any information, respecting the points to which their investigations were directed. The government, it is to be observed, had not yet exercised any active interference in the business of the revenues; and as the authority of the zemindars was little less than regal, it was not to be expected that the researches of such a committee, invested too as it was, with but very limited powers, could have led to any thing like accurate results.

While the committee were pursuing their inquiries, the court of directors transmitted to Fort St. George, in 1786, a political survey of the Northern circars, by Mr. James Grant, a senior merchant of Bengal, which had been brought under the notice of the court, and which the court, deeming well worthy of the serious attention of the Madras government, strongly recommend to their notice. This gentleman, to whose enquiries on the subject of the Bengal revenues, the committee have had occasion to allude in the former part of their Report, had been public minister at the court of the Nizam. While resident at Hyderabad, he cultivated an intercourse with an eminent and experienced native statesman, and thence obtained access to valuable public records, which had been hitherto closed with cautious jealousy, against foreign inspection. Of these, and other sources of knowledge respecting the affairs of the Northern circars, Mr. Grant's acquaintance with the Persian language, enabled him to make the fullest use. The result of his inquiries is contained in the Political Survey. Though the opinions and doctrines of Mr. Grant, on the subject of landed rights, do not in all points, agree with the more correct information which has since been acquired on that subject, his Survey throws so clear a light on the Mahomeddan system of revenue economy in the Northern circars, and in other parts of India, that the Committee have inserted it, in the Appendix to their Report.

General Letter to
Fort St. George,
28th April 1786.

Appendix, No 13;

From the information furnished by the work in question, by the reports of the committee of circuit, and by other official documents, your Committee are enabled to lay before the House, the following general view of the internal state of the Northern Circars.

These territories, when acquired by the Company, consisted of zemindarry lands and havelly lands.

The zemindarry lands are situated in the hill country of the western frontier, and in the plains between the hills and the sea. The hill zemindars, secure in the woody and unwholesome heights which they inhabited, and encouraged by the hope of an eventual asylum in the dominions of the Nizam, or of the rajah of Berar, had often furnished examples of successful depredation and unpunished revolt. They were surrounded by military tenants, whose lands were held, on stipulations of personal service; and whose attachment to their chiefs was increased, by the bond of family connection. These zemindars consisted of three classes: First; The *Velmas*, of Telinga origin, who were driven from the Carnatic in the year 1652, by the Mahomeddan arms, and who established themselves on the borders of the Kistna. Second; The *Rachewars*, of the race of the ancient sovereigns of Orissa, who were also compelled by the Mahomeddians to relinquish the plains of the circars, and retired to the highland woods, that formed their western frontier. Their possessions are principally situated to the north of the Godavery. Third; The *Wooriars*, being petty chieftans of the military tribe, who, after the overthrow of the empire of Orissa by the Mahomeddians, were enabled, from their local situation, to acquire an independent jurisdiction. Their possessions are chiefly situated, in the high lands in the northern division of Cicacole.

Reports of Com-
mittee of Circuit:
Grant's Political
Survey: Sullivan's
Letter to Court of
Directors of 3d Feb.
1779.

The zemindars in the plains, could boast of no higher extraction than being descended from the officers and revenue agents of the sovereigns of Orissa, who were employed

ad Report of Com-
mittee of Secrecy,
1782.

80 FIFTH REPORT from the Select Committee on the
employed by the Mussulman conquerors, in the management of their new acquisitions,
and who appear to have first acquired lands and influence, after the conquest of
Aurangzebe, and during the distracted administration of his children.

The military force of the zemindars, like that maintained by the Poligars in the
modern possessions under the Madras government, consisted of three descriptions.
First; The *common Peons*, who were paid in money, and whose constant attendance
was expected. Secondly; The *Mocassa Peons*, who were paid by grants of land,
subject to a quit rent only. Thirdly; The *Munnoverty Peons*, who consisted of
military tenants of a higher order, and who were bound to bring their adherents with
them to the field. At the time the Circars came into the hands of the Company, the
zemindars were, for the most part, in a very irregular state of subjection to Nizam
Ally. During the weakness of his government and that of his predecessors, they
had embraced every opportunity to extend their power, and to assume a degree of
independence, incompatible with any other character than that of tributary chiefs. In
the pursuit of these views, they were assisted by the successive wars and contentions
for empire, which followed the death of Aurangzebe in 1707. Amidst these con-
vulsions, arose a dispute for the succession to the soubahship of the Deccan, in which
Nizam ul Mulk, by maintaining himself, in opposition to the orders of the Mogul,
excited the zemindars to disregard an authority, which then possessed not the means
of enforcing their obedience. During the period of Nizam ul Mulk's usurpation,
little progress was made in restoring these countries to a state of order; and a second
contest for the government of the Deccan, arising upon his death in 1749, the con-
fusion of the internal government was continued and increased. Such was the state
of the northern circars when obtained by the French. At the commencement of
their administration, they made the zemindars feel the weight of their power; but
being called upon to march their troops into different parts of the country, for the
purpose of supporting Salabut Jung, before their authority was established, they were
soon driven to the necessity of temporizing with those they had attempted to subdue,
and disorders ensued, which prevailed from the time the French were expelled the
circars. They reverted to the government of the Nizam, under whom they continued,
that interval, the whole system of internal management had become disorganized.
Not only the forms, but even the remembrance of civil authority, seemed to be
wholly lost. These circumstances, to which the Committee have thus thought it ne-
cessary briefly to advert, will account to the House for the state of power and in-
fluence in which the zemindars were found by the Company, when they received the
sovereignty of the Circars.

The hill zemindars, who were descended from the rajahs of the kingdom of Orissa,
and who were entrusted with the protection of a district from the incursions of robbers
and wild beasts, and with the suppression of internal commotions, were on account
of the difficulty of keeping them in strict subjection, allowed by the Mussulmen con-
querors, to retain their former habits, and to enjoy the government share of the pro-
duce from their mountainous but fertile lands, on condition of paying a tribute, and
the performance of the duties of protection above-mentioned, which they had
been accustomed to discharge. [But the zemindars in general, whom it does not
appear could be made to submit to the Mahomeddan authority, were never ac-
knowledge by their rulers as independent or tributary chiefs, or as even having any
property in the land. On the contrary, it would seem from the process which the
Mussulman government observed, when capable of vigour, in realizing the revenues
of the districts, as well as from the constitutional checks established through every
part of them, (checks similar to those which the Committee have described, as having
existed in the Bengal territories) that zemindaries were offices of trust, and that
the possessors of them, were accountable managers and collectors, and not lords and
proprietors of the lands; that the money they paid to government, instead of being,
in the nature of a tribute or more acknowledgment of subjection or fealty, was no
other than a jumma or revenue, annually calculated upon the produce of the several
zemindaries; that, as a check upon the conduct of the Zemindars, there were officers
appointed by the state, to keep an account of the cultivation and produce, and whose
duty it was to furnish the foudar or governor of the country, at the proper season,
with accounts and statements of the past and present state of its produce, who there-
upon, formed the jumma or revenue settlement of the year, which was variable
in its amount, and in general, proportionate to the estimated value of the harvest.
The duty of the zemindar, as declared in his sunnud of appointment, was to super-
intend

intend that portion of country committed to his charge, to do justice to the ryots or
peasants, to furnish them with the necessary advances for cultivation, and to collect
the rent of government; and as a compensation for the discharge of this duty, he
enjoyed, as did the zemindars of Bengal, certain allotments of land, rent free,
termed *sacerum*, which were conveniently dispersed through the district, so as to
make his presence necessary every where, in order to give the greater effect to his
superintendence. He was also entitled to receive certain *russooms* or fees on the
rents of houses. These personal or rather official lands and perquisites, amounted
altogether to about ten per cent. on the collections he made in his district or zemin-
darry. The office itself was to be traced, as far back as the time of the Hindoo
rajahs. It originally went by the name of *Chowdrie*, which was changed by the
Mahomeddars for that of *Crorie*, in consequence of an arrangement, by which the land
was so divided among the collectors, that each had the charge of a portion of country
yielding about a crore of *dams*, or two and a half lacs of rupees. It was not until a
late period of the Mahomeddan government, that the term *crorie* was superseded by
that of *zemindar*, which literally signifying a possessor of land, gave a colour to that
misconstruction of their tenure, which assigned to them an hereditary right of European
soil. It accordingly appears that in the year 1769, on the establishment of European
agency in the management of the Northern circars, the zemindaries were described
by the presidency of Fort St. George, "as lands held by certain rajahs or chiefs, as
" their hereditary estates, paying a certain tribute to the government, and being
" subject to suit and service, in a manner very similar to the antient feudal tenures."
An idea was also entertained in 1771, by the chief and council at Masulipatam, that
" the zemindaries were no other than feudal districts, for which the rajahs, who were
" the proprietors of them, paid a tribute to government, in proportion to their value;
" and if called upon, ought to attend in time of war with a certain number of troops."
And in subsequent years, it would appear that a very close adherence to the tributary
system was observed in the conduct of the British government towards the zemindars;
until the general investigations of the committee of circuit, and the more particular
researches of several enlightened servants of the Company, established the fallacy of
the construction which had been, at least, tacitly admitted with respect to zemindary
rights, and set them forth, in their true character. While the strength of the Ma-
homeddan government was entire, and indeed whenever it was afterwards enabled, on
occasions to exert it, the conduct of the zemindars was subject to a rigid control, and
many instances of punishment, the most severe, are recorded in the annals of the
country. It appears that they were in general, continued hereditarily in the manage-
ment of the lands, but not necessarily so; for it was no very uncommon practice to
remove them for acts of misconduct and disobedience; and an instance is on record,
In the early period also of the French government, the greater part of them, were dis-
missed from their employments, but permitted to enjoy their *sauverum* lands, and the
other privileges or fees which, as has been shown, constituted the authorized emolu-
ments attached to the office of a zemindar.]

The practice of our Government in the zemindary lands, (and which was found
to exist when the circars came into its possession) was to allow the zemindars to
appropriate the revenues of the districts to their own use, in consideration of paying
a certain sum to the government, stipulated in the written engagements they
entered into; which sum was denominated jumma, or rent. These resources, they
realized, by collecting them from the ryots or actual cultivators, either in kind or
money, or, as was almost universally the case, by farming them to persons, on an-
nual or longer leases; the contracts including one or more villages, districts, or larger
portions, and sometimes entire zemindaries.

By the custom of the Hindoo government, the cultivators were entitled to one
half of the paddy produce (that is, grain in the husk) depending on the periodical
rains. Of the crops from the dry grain lands, watered by artificial means, the share
of the cultivator was about two-thirds. These, were the proportions which gene-
rally obtained; but particular casts were allowed a larger share, as well as strangers,
that is, those ryots who were not fixed residents in the villages. Before the harvest
commenced, the quantity of the crop was ascertained in the presence of the inhabitants
and village servants, by the survey of persons unconnected with the village, who from
habit, were particularly skilful and expert, in judging of the amount of the produce, and
who, in the adjustment of this business, were materially aided by a reference to the
produce of former years, as recorded by the accountants of the villages. The culti-
vators

General Letter from
Fort St. George,
8th March 1769.

General Report of
Revenue Board,
dated 25th Sept
1786.

Reports of Com-
mittee of Circuit;
and Memoirs of
Mr. Wm. Oram, de-
livered into Go-
vernment in the
years 1786 and
1787.

II.
FORT ST. GEORGE.
NORTHERN
CIRCARS.

vators were at liberty, if they thought it necessary, to make another survey by people of their own; and if any material difference appeared in the two estimates, a third account was taken, under the orders of the village officers. The quantity which belonged to the government being thus ascertained, it was received in kind or in money. Before the division took place, certain deductions were made from the gross produce, which the Committee will hereafter explain. Of the plantation or garden culture, which was of greater value than the other descriptions of produce, no larger portion was demanded from the ryots than one-fourth to one-eighth of the entire yearly crop, according to the additional expense, trouble and time required, in bringing such articles to maturity, and the distance and hazard of carrying them to market. The rule with respect to these superior articles, as well as small grains, was to assess them with a fixed money rent, not liable to fluctuation, as the produce might be more or less.

Such were the rights of the ryots, according to the ancient usage of the country. In consequence, however, of the changes introduced by the Mahomeddan conquest, and the many abuses which later times had established, the share really enjoyed by the ryots, was often reduced to a sixth, and but seldom exceeded a fifth; for instead of the former usage, the expedient of an impost originally founded on a measurement of the arable land, and of additional assessments in proportion to that impost, was generally adopted, and the amount of such additional assessments had no bounds, but those which limited the supposed ability of the husbandman. In those parts of the country where the practice of receiving the rents in kind, or by a money valuation of the actual produce, still obtained, the cultivators were reduced to an equally unfavourable situation, by the arbitrary demands and contributions to which they were subjected, beyond the stipulated rent. The effects of this unjust system, were considerably augmented by the custom which had become common with the zemindars, and to which your Committee have already alluded, of sub-renting their lands to farmers, whom they armed with unrestricted powers of collection, and who were thus enabled to disregard, whenever it suited their purpose, the engagements they entered into with the ryots; besides practising every species of oppression, which an unfeeling motive of self-interest could suggest. If they agreed with the cultivators at the commencement of the year, for a rent in money, and the season proved an abundant one, they then insisted on receiving their dues in kind. When they did take their rents in specie, they hardly ever failed to collect a part of them, before the harvest time had arrived, and the crops were cut; which reduced the ryots to the necessity of borrowing from money lenders, at a heavy interest of 3, 4 and 5 per cent. per month, the sums requisite to make good the anticipated payments that were demanded of them. If from calamity or other cause, the ryots were the least remiss in the discharge of their rents, the officers of the renters were instantly quartered upon them, and these officers they were obliged to maintain, until they might be recalled, on the demand being satisfied. It was also a frequent practice with the renters, to remove the inhabitants from fertile lands, in order to bestow them on their friends and favourites; and to oblige the ryots to assist them, when they happened to be farmers, in the tilling of their lands, and to furnish them gratuitously with labourers, bullocks, carts and straw.

In addition to the assessment on the lands, or the shares of their produce received from the inhabitants, they were subject to the duties levied on the inland trade, which were collected by the renters under the zemindars. These duties which went by the name of Sayer, as they extended to grain, to cattle, to salt, and all the other necessities of life passing through the country, and were collected by corrupt, partial, and extortionate agents, produced the worst effects on the state of society, by not only checking the progress of industry, oppressing the manufacturer, and causing him to debase his manufacture; but also by clogging the beneficial operations of commerce in general, and abridging the comforts of the people at large. This latter description of imposts, was originally considered as a branch of revenue, too much exposed to abuses, to be entrusted to persons not liable to restraint and punishment. It was therefore retained under the immediate management of the government: The first rates were easy, and the custom-houses few; but in the general relaxation of authority prevailing in the circars, this mode of raising revenue for the support of government, was scandalously abused. In the course of a little time, new duties were introduced under the pretence of charitable and religious donations, as fees to the chokidars or account-keepers, guards, and other officers at the stations; as protection money to a zemindar, or as a present to those who farmed the duties. Not only had the duties been from time to time, raised in their amount, and multiplied in their number, at the discretion of the zemindars, and the renters under them; but they were at length, levied at almost every stage, and

II.
FORT ST. GEORGE.
NORTHERN
CIRCARS.

and on every successive transfer of property. Uniformity in the principles of collection was completely wanting; a different mode of taxation prevailing in every district, in respect to all the varieties of goods and other articles subject to impost. This consuming system of oppression had, in some instances, been aggravated by the Company's government, which, when possessed of a few factories, with a small extent of territory around them, adopted the measure of placing chokies or custom stations in the vicinity of each, for the purpose of ascertaining the state of trade within their own limits, as well as to afford them a source of revenue. Under the head of Saver Revenue, was also included a variety of taxes indefinite in their amount, and vexatious in their nature, called *moterpha*; they consisted of imposts on houses, on the implements of agriculture, on looms, on merchants, on artificers, and other professions and casts.

With respect to the Havelies of the Northern circars, they appear to the Committee to have consisted of the demesne or household lands of the circar or government. They were composed of districts in the vicinity of each capital town, which were originally resumed by the Mahomeddan government, and had been annexed to those towns, for the supply of the garrisons and numerous establishments both civil and military of the Mussulmans. This arrangement appears to have been founded on considerations of policy; for it not only exempted the landed interest in general, from the licentious demands and arbitrary interference of military officers, but it likewise secured to the garrisons a supply, that was equally independent of the interested combinations of zemindars, and of the casual fluctuations of the market. Those under the chief and council at Musulipatam were very inconveniently situated, consisting of detached districts widely separated from each other. Some of the Havelies had been taken from the zemindary lands, on account of their fertility, but these were few; some were rendered such, by the French; and considerable additions were made to them, after the establishment of the Company's government, by the assumption of lands in the possession of the zemindars, on account of rebellion or other misconduct; or by the immediate management of such lands, reverting to the ruling power, in consequence of failure of heirs in a zemindar. The Havelies constituted a large part of the Northern circars; and since the establishment of the British government they may be correctly described, as being portions of territory, which were not, in the hands of zemindars, but in those of the government, and in which it was therefore optional, to adopt any system of management for collecting the land revenue from the ryots, that might be preferred.

The government possessed the right to certain proportions of the crops, after making the customary deductions for the use of the pagodas and other local purposes, which were regulated by the same principles, as in the zemindary lands. The mode in which the land revenues of the Havelies were collected by the Company's government, was by renting those of a whole circar to one individual, though it would appear they were at first, for some years, let in smaller farms. The persons to whom they were thus rented, were the *dubashes*, who were stewards or agents, or to such as derived their influence from characters of that description, belonging to the different chiefships and councils; being strangers, *soucars* who advanced money, or others who made that kind of farming their profession. The unqualified conveyance by the government itself, of most of its powers to these large speculating renters, necessarily conferred upon them, the most ample means of oppression; and appears to have occasioned, but in a still greater degree, the unjust and vicious system of internal administration, which existed in the zemindary lands.

The sayer duties were farmed out, either to those who rented the lands, or to other persons under separate leases.

There were other sources, from whence a public revenue was derived in the Havelies. These consisted of the sea and land customs, collected at the different ports, on imports and exports; and of exclusive rights of manufacture and trade, in certain articles, such as salt, arrack, beetle nut and tobacco, for which an annual payment was made to the government: These latter, went under the denomination of *farms* and *licences*. The duties on imports and exports appear to have been at some periods, also rented; but were in general, retained under the management of the subordinate local authorities of government.

It was only by an active and faithful discharge of duty, on the part of those officers of inspection, whose business it was to keep an account of the territorial produce, and of every thing connected with the rights, both of the ryots and of government,

ment, as arising from the land; that the abuses and irregularity of the zemindars, renters and managers, and of the inferior agents employed in making the collections, could be prevented or restrained. It had been anciently provided by the Hindoo government, that there should be a public officer in each village, who was required to keep an exact register of the quantity of land held by each ryot, the part of it cultivated, his means of cultivation, the actual produce, the proportion he was entitled to receive from the crop, whether by agreement or usage, the shares actually received from him, or the payments made by him, as well as an account of every other circumstance or transaction in his village, that respected the tenures under which the lands were held. The appointment of this officer, was intended as a check on the conduct of the collector of the village, whose duty consisted in assigning land to new settlers, in receiving the rent due from each occupant, and in forwarding the general business of cultivation within the limits of his petty jurisdiction. The accounts of each village thus taken in detail, were transmitted to another officer appointed in each district or division of a province, who formed therefrom abstracts of the state of cultivation, of the produce, and capacity of the several villages within his district. The accounts of this officer, operated as a check on the collector of the district, to whom those in the villages, were the subordinate agents. These accounts, were again reduced by the provincial or head accountant, whose duty it was also to register all sunnuds and territorial grants of every kind. There was also a head or provincial officer, who superintended the department of collection and receipt. By the means thus described, the government was regularly and constantly furnished with every necessary information respecting its land revenues and other territorial rights. These aboriginal appointments, though going under different names, except as to the *curnum* or village accountant, and *potail* or village collector (whose titular designations still remain unchanged, in the greater part of the country) appear to have been retained by the Mahomeddan governments, and to have been confined to Hindoos. The *curnum* was in general, and still is, a Bramin.

The excellence of this system appears to have consisted, in the operation of mutual checks on personal agency; and in the simplification of forms and accounts. Its efficiency depended scarcely less, on the degree of superintendence and controul which was exercised by the ruling power over its officers engaged in letting out the lands, and in settling and receiving the rents; than over its official registers. It will accordingly be found, that as the zemindars or district collectors acquired an undue influence in the country, as they became more free and less shackled by the authority of government, and as the practice gained ground of allowing them to farm for a stipulated sum, the revenues of the countries under their charge, instead of accounting to the state for the collections they made; the officers of inspection lost their efficacy, and gradually became themselves, the instruments of abuse. When the committee of circuit reported on the state of the Northern circars, the official registers, instead of being checks on the zemindars and renters, had by acceding at first to their views and encroachments, from weakness or venal motives, fallen into contempt, and lost not only their authority, but their emoluments also. Some contenting themselves with the allowance attached to their offices, continued to hold them, as sinecures; while on the other hand, a few who were rich and aspiring, acquired a footing of power and consequence, little inferior to that of a zemindar; and it was the practice with many of them, to act as renters, sometimes as subrenters, and as agents under the renters; thus combining the inconsistent functions of a collector and a comptroller of the revenues. Instances also existed of the duty of the village accountants having been performed by the district register. Hence it was, that an attention to original institutions, and the necessary means of preserving the public revenue, and the rights of individuals, were entirely neglected.

Among the various abuses which had arisen from the want of an efficient inspection on the part of the government, and which prevailed both in the zemindaries and the Havellies, were the alienation of lands, and the collection of *russoms* or perquisites. It was the custom of the Hindoo government to grant small allotments of the soil, free of rent, or at low rents, for the support of the pagoda establishments, and their priests; for charitable uses, such as keeping up choultries for the accommodation of travellers, and for the subsistence of the Bramins and other favoured inhabitants. Similar territorial appropriations were also made to the revenue officers of the state, as well as to the public officers and servants of the villages, or individuals employed, in conducting the general concerns, and administering to the public wants and necessities of those petty communities, into which the whole country is divided.

Of

Of their internal form and constitution, the committee of circuit have afforded only an imperfect account: but later and more particular enquiries have clearly shewn, that they do not differ in their nature, from those existing in the modern territories in the peninsula. A village, geographically considered, is a tract of country comprising some hundreds or thousands of acres of arable and waste land: politically viewed, it resembles a corporation or township. Its proper establishment of officers and servants consists of the following descriptions: The *Potail*, or head inhabitant; who has the general superintendence of the affairs of the village, settles the disputes of the inhabitants, attends to the police, and performs the duty, already described, of collecting the revenues within his village: a duty which his personal influence and minute acquaintance with the situation and concerns of the people renders him best qualified to discharge. The *Curnum*; who keeps the accounts of cultivation, and registers every thing connected with it. The *Talliar* and *Totie*: the duty of the former, appearing to consist, in a wider and more enlarged sphere of action, in gaining information of crimes and offences, and in escorting and protecting persons travelling from one village to another: the province of the latter, appearing to be more immediately confined to the village, consisting, among other duties, in guarding the crops, and assisting in measuring them. The *Boundaryman*; who preserves the limits of the village, or gives evidence respecting them, in cases of dispute. The *Superintendent of the Tanks* and *Watercourses* distributes the water therefrom, for the purposes of agriculture. The *Bramin*, who performs the village worship. The *Schoolmaster*, who is seen teaching the children in the villages to read and write in the sand. The *Calendar Bramin*, or astrologer, who proclaims the lucky or unpropitious periods for sowing and threshing. The *Smith* and *Carpenter*, who manufacture the implements of agriculture, and build the dwelling of the ryot. The *Potman*, or potter. The *Washerman*. The *Barber*. The *Cowkeeper*, who looks after the cattle. The *Doctor*. The *Dancing Girl*, who attends at rejoicings. The *Musician* and the *Poet*. These officers and servants, generally constitute the establishment of a village; but, in some parts of the country, it is of less extent, some of the duties and functions above described being united in the same person; in others, it exceeds the number of individuals which have been described.

Under this simple form of municipal government, the inhabitants of the country have lived, from time immemorial. The boundaries of the villages have been but seldom altered; and though the villages themselves, have been sometimes injured, and even desolated, by war, famine, and disease; the same name, the same limits, the same interests, and even the same families, have continued for ages. The inhabitants give themselves no trouble about the breaking-up and division of kingdoms; while the village remains entire, they care not to what power it is transferred, or to what sovereign it devolves; its internal economy remains unchanged; the *Potail* is still the head inhabitant, and still acts as the petty judge and magistrate, and collector or renter of the village.

In addition to the portions of land appropriated to the pagoda establishment, to the local officers of government, and to the village servants, they each were entitled to certain small shares or perquisites from the crops of the villages; which were allotted to them, generally before, but sometimes subsequently, to the division of the produce between government and the cultivators. Provision appears to have been also made, in the mode last described, for the maintenance of public servants incapacitated by age or accident from the discharge of their duty. The fund of these disbursements, in which the several classes of revenue officers and village servants likewise participated, as one of the sources of their official emoluments, was the sayer or inland duties, and the sea and land customs.

The practice of allotting lands free of rent, or at low rents, and of applying shares of the agricultural produce, and of the customs, to the uses and purposes above explained, was followed by the Mahomeddan government; with whom it was also a frequent custom to provide for their relations, and to reward the higher ranks of their officers in the military and civil departments, by large grants of land, under the name of *Jaghires*. The territorial grants to the religious institutions of the country, and for charitable purposes, bear the name of *enauins*; those to the revenue officers and servants in the villages, are called *mauniuns*; but both descriptions generally pass under the former name, in the official records of the Company. The perquisites from the crops are denominated *russoms* or *marahs*.

Of the different descriptions of land, which have been enumerated, those attached to the revenue officers in the department of inspection and account, descended from

one family to another, in consequence of the offices in question being hereditary in their principle. Those also may perhaps be considered as permanent alienations of land which were bestowed on public institutions, and likewise those enjoyed by the different classes of government officers employed in the business of collecting the revenues; for though these officers were not, under the Mussulman rule, necessarily hereditary, the offices themselves, were neither temporary nor occasional, but constituted an integral part of the government. With regard to the jaghires granted by the Mahomeddars, either as marks of favour, or as rewards for public services, they generally, if not always, reverted to the state on the decease of the grantee, unless continued to his heir, under a new sunnud; for the alienation in perpetuity of the rights of government in the soil, was inconsistent with the established policy of the Mahomeddars, from which they deviated only in the case of endowments to the religious establishments and offices of public duty, and in some rare instances, of grants to holy men and celebrated scholars.

It appeared to the committee of circuit, from the best information they could obtain, that in numberless instances, lands of considerable extent were enjoyed by individuals on the tenures above described, and entered, either in the village or district register as such, which had been conveyed, without sufficient authority; perhaps granted by an amildar, a zemindar, or a temporary renter; or not granted at all, but obtained through the collusion of the agents employed in making the collections or the registers, either at the price of a bribe, or as a mark of favour to their friends. One of the latter descriptions of officers, who, as has been explained, formed an established part of the constitution of every village, was the *carman* or register of the lands situated within its boundaries, who made his return to the *despandehs* or district registers, acting under the *canongee* or register of the province. In many parts of the circars, there were no less than three or four persons passing under that description in one village, who were in the possession of rent-free lands, without discharging any duty. The clandestine appropriation of land, and the acquirement of it, under fictitious tenures, were carried to the greatest extent by the zemindars, and by the renters in the Havellics; but more particularly, by the former, who, in addition to the spots which they had at their own discretion, allotted for the support of their armed retainers, had contrived to possess themselves of whole villages in the Havellics bordering on the zemindarries, which they held as suaverums or lands attached to their offices, but which in fact, were mere usurpations, effected by them, when they were allowed to rent the Havellics, or, in times of weakness and disorder, when the inhabitants were glad to connive at any innovations on the part of a zemindar, so long as he extended the promise of that protection, which the authority of the amildar was inadequate to afford them. It also appears that the zemindars had surreptitiously annexed to their zemindarries not only villages that were havelly, but entire pergunnahs: and one instance was discovered of a zemindarry jurisdiction, which consisted altogether of lands, thus secretly and illicitly converted. From these causes, a large proportion of the produce of the soil, and of the soil itself, had been fraudulently or irregularly alienated from the government, and to the extent of such alienations, the rights of the ruling power had been encroached upon, and its territorial revenues diverted into private channels.

It does not appear that any regular or settled administration of justice had existed in the Northern circars, since the Mahomeddan power ceased to be a controlling authority in that quarter. There were, during the former period, four courts of justice in the circars, where *cauzees* officiated chiefly in criminal causes; the *foujdars* or the amildars reserving to themselves the infliction of capital punishment, and the determination of causes of magnitude. The Hindoos generally had recourse to their own laws, through the medium of arbitration, in preference to an appeal to the Mahomeddan tribunals. The arbitrators on these occasions, were, for the most part, the head men or collectors of villages; to whose decision it was the practice, in the other parts of India, from the most ancient times, to leave the settlement of all petty matters of dispute, occurring among the inhabitants.

On the dissolution of the Mahomeddan rule in the Northern circars, the zemindars, or their principal servants, exercised the powers which formerly belonged to the amildar or provincial governor of the country, when it formed a part of the territory of the Nizam; but unrestrained by any superintending authority.

All that was done by the zemindars and renters, was rather tolerated by the British government, from the necessity of the case; than formally recognized, by it. The only courts of justice under the Madras government, whose powers extended to the Northern

Northern circars, were those of the quarter sessions and oyer and terminer at the presidency, established under his Majesty's charter of 1753; and the jurisdiction of those tribunals, as far as respected the natives of the circars, was limited to Vizagapatam and to the other factories on the sea coast established by the Company, when that charter was obtained. The chiefs and councils, indeed, were allowed to exercise a power in cases of heinous offence; but it extended no further than the confinement of the culprit's person, who, after an imprisonment, longer or shorter, was released; but without a previous trial of the offender. The provincial boards appear also to have taken a concern in the adjudication of civil disputes, but unrestrained by any forms, and, as it should seem, in hardly any matters but those of a revenue nature. It also appears, that the commandants of the sepoy battalions not unfrequently assumed to themselves the right of deciding disputes and causes in the districts; nor was it uncommon, for military officers to bring natives to summary trial for crimes, and to order at their discretion, the infliction of punishment.

The reports of the committee of circuit afford but little information on the subject of police in the circars. It may, however, be collected from other official sources of intelligence, of a later date, that little more than the traces of regular police establishments existed in those districts; though it would appear that at some period, not very remote, the same municipal institutions there prevailed, which are found to exist in other parts of the territories of Fort St. George. This conclusion is supported by the partial existence of village watchers, similar to those who go by the name of *tallars* and *tolies*, in other parts of the country, where the original constitutions of the Hindoos have been better preserved, and who acted under the superintendence of the head men of villages. Where these remnants of the old establishments had no existence, the duties of police were performed by the revenue servants of the zemindars or the renters, who in the former case, were aided by the military of the zemindars, and in the latter, by the peons of the revenue servants. In some of the principal towns, a distinct establishment, of a cutwal and peons was entertained; but it is said to have differed entirely from those kept up under the Hindoo government, and was of Mahomeddan origin. These establishments were merely local, and not connected with the general police of the country.

Such was the state of internal administration in the Northern circars, when the committee of circuit reported on that subject.

It has been seen, that in the instructions sent out from England for the guidance of that committee, they were required to state their sentiments as to the expediency of introducing into the Northern circars, regulations for the administration of justice, similar to those which then existed in Bengal; but upon this subject, they did not feel themselves competent to give an opinion, and contented themselves with recommending, that in any arrangement which might be made, particular attention should be paid to the laws of the Hindoos, and that the process should be rendered as simple, and the charge for fees as moderate as possible.

Your Committee however find, that in the Appendix to one of their Reports on the Havelly lands of Cossimcottah and Cicacole, are contained the minutes of two of the members, in which they take occasion to record their respective ideas, as to the mode of administering justice, which appeared to them best adapted, to the existing state of that part of the circars. It was proposed by one of them, that a court should be established at Vizagapatam, consisting of six natives of the Bramin cast, whose decisions should be according to the shastries, on questions of inheritance, marriage, cast or other religious matters; that in cases of debt and disputed accounts, they should sit as arbitrators, or recommend the complaining parties to choose or appoint others, whose decrees should not be binding, unless approved by a superintendent of justice (being as your Committee conclude, an European) who should have the same powers, as were then possessed, by the judges of the *adawlut* in Bengal. It was farther proposed that appeals should, in certain cases, lie to the chief and council. The authority of the court in regard to public offences, was to extend to corporal punishment, imprisonment, working on the roads, and moderate fines. The plan proposed by the other members of the committee was, that the chief and council should be constituted, a court of justice at the subordinacy; to which all descriptions of persons should be amenable, in cases of private or public defalcation, and oppression: that, for the administration of justice in the remote parts of the country, the principal inhabitants of an extent of territory producing two lacs of rupees, should be directed to chuse a person properly qualified to be the judge among them; that the Hindoo law should be attended to, rather than that of the Koran; and that a register of the proceedings of the courts should be regularly kept, as was likewise proposed under the former plan.

FIFTH REPORT from the Select Committee on the

90

H.
FORT ST. GEORGE.NORTHERN
CIRCARS.

proposed duty should be confided; appointed Mr. Oram to the office of superintendent, with two European assistants. Their powers were limited to the havelly lands, but with the intention to extend them to those of the zemindars, on a more favourable occasion.

The office of superintendent of revenue inspection, was of but short duration: the necessity for its continuance being, as it was thought, rendered unnecessary by the appointment in April 1787, of European collectors and assistants to the management of the havelly lands, who acted under the immediate authority of the board of revenue. This measure, while it superseded the functions of superintendent of revenue accounts, excluded the power of the provincial chiefs and councils from the havellys; but in respect to the latter, it was intended to be experimental only, and on that principle it was approved of by the court of directors, who thought that the "authority of the chiefs and councils ought to be permanent," whenever a fixed plan of revenue should be established.

In this fluctuation of measures and authorities, little progress could be expected in the removal of abuses, or in the attainment of correct information; but while the havellys were under the superintendent of revenue accounts, some reforms were made in regard to the sayer duties and the russooms, or fees collected by the renters and revenue officers, from the merchants and other traders passing through the country; although the general objects of his appointment had been, but in a very limited degree, accomplished.

The havellys continued in a state of separation from the authority of the provincial boards, until the middle of 1792, when it was resolved by the Madras presidency, agreeably to their original intention, to re-annex them to the respective chiefships, the collectors being still left in the subordinate management of the revenues.

The policy of this change, appears to have been very questionable. The financial system of Bengal, proceeded on the principle of giving to the board of revenue a distinct and accurate view of all revenue transactions. On this account, the several collectors were ordered to correspond immediately with them, and were directed to record and transmit in full detail, the circumstances of their own conduct, and the particulars of every occurrence that was connected with disbursement or receipt. The appointment of collectors in the havellys of the Northern circars, appears to have been formed on the same views, and on nearly the same plan; but the alteration adverted to, tended to augment the authority of the provincial councils, in proportion as it deprived the board of revenue of a part of its efficient controul, and lessened its means of information. The records of the Company accordingly present, at that period, continual collisions of authority and of opinions, between the board of revenue, and the provincial establishments; and notwithstanding the promulgation of new regulations full of equity and justice towards the inhabitants, yet no real progress was made to a vigorous establishment of the Company's authority, or a regular system of revenue management, in the Northern circars, until Lord Hobart took upon himself the responsibility of abolishing the provincial councils, and of appointing throughout the country, collectors directly amenable to the authority of the board of revenue.

This important reform, had indeed been brought under the consideration of the board of revenue, by successive members of that board, in minutes; which whilst they reflect great credit on the intelligence and abilities of their authors, afforded undoubted evidence of the imperfect administration of the Northern circars, and of the necessity of a fundamental change. The two minutes of Mr. Charles Nicholas White, which immediately preceded this change, dated the 14th February and 25th March 1793, are added in the Appendix; and are amongst the proofs given by that gentleman, of the intelligence and ability which distinguished the long course of his honourable services to the Company.

It appeared that the zemindars still kept up their large military establishments, which were on frequent occasions, employed in resisting the orders of government; while they were attended with an enormous expense, and were extremely burthen-some to the inhabitants; that they neglected the cultivation and improvement of their districts, trusting to interested and rapacious managers; that the ryots were still exposed to great distress, from exorbitant demands and additional assessments; that the provincial councils possessed little experience of the interior management and detail of the collections in the zemindaries, which, added to their distant and stationary situations, in a manner disqualified them from judging, with any correctness or precision, of the real condition of the districts; that any enormities com-

Appendix, No. 14.

H.
FORT ST. GEORGE.NORTHERN
CIRCARS.Memoirs of Mr. Oram.
Minutes of Mr. White.
Report of Revenue.
Board, 31st Oct. 1789

mitted within the limits of the respective zemindaries, were not considered a matter of enquiry at the subordinates, or if known, were apparently disregarded; that the chiefships had constantly represented the inconvenience resulting from any attempts to interfere with the internal controul of the zemindars, which impressed them with ideas of their own independence, and encouraged them to frequent acts of resistance. Their interference indeed, when it was exercised, generally speaking, extended only to the zemindars themselves, with whom they formed the settlements; and but seldom to the interior business of the revenues, except in a few cases of sequestration, which were considered as temporary expedients, and which more usually proved unsuccessful.

It appears to your Committee, that boards, like those of the provincial councils, fixed as it has been stated at one place, and from their constitution, calculated rather for deliberation than for action, whose discussions and whose dissensions, often interested, impeded instead of accelerating public objects; the members of those boards being but seldom acquainted with the country languages, and trusting the management of affairs to their native dubashes, or principal agents and interpreters; were but ill qualified to gain that accurate knowledge of the revenue concerns, and the customs and usages of the country, which could enable them (even had the authority of government been better established) to apply a remedy to prevalent abuses and defects. Those boards could, indeed, be considered only as commercial councils, upon which by accident, the whole political, financial, and revenue administration had fallen; and it was a system, without any defined responsibility; for a great part of the business before it, was transacted by the chief alone, the council receiving his report of all personal interviews with the zemindars and others. The prevalence of native duplicity and counteraction, in the servants of the different members, and the commanding influence unavoidably possessed under such a system, and under such masters, by the head servant of the chief, operated in themselves, as insuperable obstacles to a just and efficient administration of the revenues, by defeating every wholesome measure that might be adopted for that purpose.

Before the Committee explain to the House, the steps which were taken for the abolition of the provincial councils, they will add a brief account of the different settlements which had, from time to time, been formed in the zemindaries and in the havellys, during the continuance of those establishments. To enable the Committee to furnish this information, they have been under the necessity of referring to many voluminous records; but they were very materially assisted in the prosecution of this research, by a report of the board of revenue, dated the 3d of September 1799, to which they shall have occasion to refer, in a subsequent part of this Report.

Those concluded with the zemindars appear to have been annual, till 1778; in which year, all the zemindars, except those in the northern division of Cicacole, were summoned to the presidency by Sir Thomas Rumbold, who formed a settlement for five years with those of Masulipatam, to yield 12½ per cent. above their jummas or rents for the preceding year, in consideration of the extended period of the leases. But the payment of this addition, was not then enforced; on the contrary, the zemindars were permitted to withhold it, on granting obligations to discharge the amount, in the event of the committee of circuits declaring that their zemindaries were able to bear it; and at the close of these leases in 1783, very considerable balances had accrued. The conduct of Sir Thomas Rumbold in this transaction was brought under the notice of the House in the year 1782, and became the subject of particular investigation and report by a Committee of this House. From 1783 to 1786, when the board of revenue was instituted, annual settlements, on the terms of the expired leases, were resorted to; and the balances on the average, annually decreased. It was found by the board, that great irregularities had prevailed, both in the accounts and payments. No proper distinction had been preserved between the current revenue and the balances; the former was permitted to fall back, so that the jumma of the current year was not discharged, until the succeeding one, and then only apparently; credit having been often given to the zemindars for their kists or instalments, under the head of "bills receivable;" which bills were not paid for a long period, if at all. The board of revenue appear to have given their attention to correct these irregularities; and they recommended a settlement for three years, to commence from the 25th September 1786; and having received the opinion of the committee of circuit, as to the ability of the zemindars to pay the increase of 12½ per cent. their report was submitted to the chief and council at Masulipatam, as the guide by which that body were to be regulated, in their assessment of the new jumma. A settlement was accordingly concluded for that period. The current revenue was the same as fixed by

2d Report of Com-
mittee of Secrecy,
1782.

FIFTH REPORT from the Select Committee on the

II.
FORT ST. GEORGE.NORTHERN
CIRCARS.

Sir Thomas Rumbold; but the settlement provided for the liquidation of a considerable amount of the balances, and such portion of the arrear of 12½ per cent. as the zemindars were considered respectively able to bear; and although this period was not without its irregularities, it appears that the general balances continued to decrease.

The next settlement concluded was for three, and eventually five years, commencing with the 25th September 1789; and the zemindars, with a few exceptions, were assessed at two-thirds of the gross collections from their respective districts, according to the estimate of the committee of circuit, which was declared by the board of revenue and by the government, to be an equitable rate of assessment; and this principle accordingly received the approbation of the court of directors. The realisation of this settlement was greatly affected by the famine in 1791 and 1792, which rendered considerable remissions necessary; and in consequence of the injurious effects of this calamity, and the hope of deriving useful information from the investigations of the collectors, it was resolved to continue the same rate of assessment.

The circar of Guntoor, as your Committee have stated in a foregoing part of this Report, did not come into the Company's possession until 1788. It consisted of zemindary lands; and the ancient mode of adjusting the annual settlements with the zemindars, appears to have prevailed; that is, the probable value of the standing crop was ascertained by surveyors, and by that computation, the sum paid by the zemindars to the government was principally regulated. The settlement for the first year, was made under the superintendence of the chief of Masulipatam, on the principle of a survey valuation of the crop, conducted by persons employed by the chief; the authority of the zemindars being suspended, until the value of the produce should by this means be ascertained. In the following year, the circar was placed in the hands of a collector, who entered into an engagement with the zemindars, for a pecuniary equivalent for the estimated government share of the produce. The unfavourable result of this settlement led, in the next year, to the formation of one with the head inhabitants of the villages, which proving equally unsatisfactory, a committee was appointed to investigate the causes of the deficiency, and the actual state of the country; which continued with greater success under the charge of this committee for 1790-1, and until it was dissolved, in the middle of the following year; when the circar was again placed, under the management of the chief and council of Masulipatam. The zemindars were then restored to their lands, and assessed on the principle of two-thirds of their gross revenue, agreeably to the statements of seven years gross collections, taken chiefly from the accounts of the村uns or village registers. The settlement was for three years, so as to expire at the same period with those of the other zemindars under the chief and council of Masulipatam; but the cowles stipulated for its extension two years longer, provided the zemindars were punctual to their engagements. This extension was granted to one of the zemindars only, who had alone adhered to his engagements; and, at the expiration of that period, his jumma was augmented to what was considered to be two-thirds of the gross produce of his zemindary.

In the southern division of Cicacole, which was dependent on the chief and council of Vizagapatam, by far the greater part of the zemindary lands were in the possession of Vizieram Rauze; whose zemindary had been considerably enlarged in consequence of his predecessors and himself having seized on the possessions of other zemindars in the division, who had either perished in the defence of their lands, had become exiles, or were languishing in confinement. It also appears, that the zemindars, who retained possession of their lands, had, as the result of conquest, become tributary to the zemindar of Vizianagrum. Till the year 1778, this zemindar was assessed by the provincial council at Vizagapatam, at a fixed sum, very inadequate to his receipts. In that year, his rent was raised, and continued the same till 1788, when the annual demand upon him, was further increased; but was still much less than the proportion of the revenue paid to the state, by the zemindars under the chief and council at Masulipatam.

With respect to the zemindars in the northern division of the Cicacole circar, dependent on the chief and council at Ganjam, since the annulment in 1781 of a ten years lease granted in 1779 by Sir Thomas Rumbold to the late Ballakistna, (the dubash and interpreter of the chief and council,) for the whole of the division, including both zemindary and havelly lands, the practice was to make annual settlements with the zemindars, providing for a reduced current revenue and a proportion of old balances; but the lands were assessed on no fixed principle. The Committee find, that the practice of taking the security of money lenders for the revenue, had long obtained in this district; originating

nating in the little dependence to be placed on the zemindars for the payment of their rents, and the desire of thereby avoiding the occasion for employing troops, in a country so unhealthy and difficult of access, in the event of a zemindar's failure: but this practice had latterly been discouraged, as well from not having answered the professed purpose, as because it was the means of introducing a class of people who employed the temporary authority which they had purchased on speculation, to the greatest possible advantage for themselves, without regard to the inhabitants, or to the welfare of the country.

The settlements of the Havellies of the Northern circars, were also made by the provincial chiefs and councils, until the appointment of collectors in 1787; the whole lands of a circar being farmed out for a certain period to a renter, and generally in consequence of an advertisement for proposals. Of the sort of persons with whom these engagements were concluded, your Committee have given some account, in a former part of this Report. The last contract of this description in the havellies under the chief and council of Masulipatam, was made for ten years, with the public interpreter at that subordination.

The havellies dependent on the chief and council of Vizagapatam, and situated in the southern division of Cicacole, were let in 1777 for ten years, to Sitteram Rauze, the brother of the zemindar of Vizianagrum.

In 1779 a ten year's lease was entered into for the havellies dependent on the provincial council of Ganjam, with Ball Khistna; who, it has been already seen, had also contracted for the income arising from the payments of the several zemindaries under that board; and whose contract was annulled by the court of directors, at the end of the second year.

On the establishment of collectors in the Havellies in 1787, two different modes of collecting the dues of government, arising from the produce of the lands, appear to have been practised. The one, was called an *aumance* settlement, according to which the produce was divided between the cultivator and the state, or in other words, government received its share in kind. It had long been resorted to in the circars, both in the zemindaries and the havellies, on temporary and accidental occasions; such as when a zemindary was sequestered, but not forfeited, or when a difficulty was experienced in letting out the lands, in consequence of an unfavourable season, or from any other cause. This principle of revenue management was adopted, on the appointment of collectors to the havellies, as the best means then within their reach, of ascertaining the value of the lands, and the amount of produce which they yielded. Though well adapted to secure the rights of the government in that produce, it was of all kinds of settlement the most open to abuse, and was frequently attended with great loss and inconvenience, both to government and to the cultivator. It was necessary under this system, to keep up a large establishment of native officers, who generally formed a combination with the inhabitants against the state, in order to defraud it of its rights; and to check and bring to light these artifices, was extremely difficult, while so many facilities to the practice of deception existed; and as the crops could not be taken in by the ryots, until their value was estimated by the servants of government, they were often suffered to remain so long on the ground, as to be greatly damaged, and during that time, were unavoidably liable to depredations. The other mode, which was resorted to by the collectors in the havellies, for realizing the public dues from the cultivators, was to farm out the lands for a stipulated rent, in portions containing a whole pergunnah, or in less divisions, instead of letting out the lands of a whole circar or province to one individual, as was before the practice.

By the introduction of these more detailed methods of collecting the territorial revenues, the abuses and irregularities which had been practiced by the renters under the old system, were, to a certain extent, removed, and the situation of the ryots proportionably ameliorated; while a considerable increase of revenue appears to have been derived, which partly arose from the resumption of lands which had been granted by the sole authority of renters, usurped under their management, or enjoyed by persons for the performance of services, which were considered to have become useless. The want, however, of an adequate knowledge of the country languages, necessarily rendered it impracticable for the Company's servants, then employed in the havellies, if otherwise qualified, to enter into those enquiries, and to collect that information, respecting the affairs of the districts committed to their charge, upon which alone any regular or beneficial system of internal arrangement could be founded. It is stated on this subject, by Mr. White, in his minute of the 25th March 1793, already referred to by the Committee, "That hitherto he did not remember to have heard of any Company's servant, who had obtained such a knowledge

II.
FORT ST. GEORGE.NORTHERN
CIRCARS.

"ledge of either of the two prevailing languages in the southern and northern divisions of the coast, as to enable him to undertake with success any enquiry in order to ascertain what writings or records were existing of the learned casts relating to the laws, customs or history of the country; or to trace with any correctness former usages, the increase or decrease of the revenues for any length of time, and the cause of any variation." It therefore followed, that depending, as in a great degree they must have depended, on their dubashes; they could not but be, as they are represented to have been, constantly exposed to interested combinations among the natives, to thwart their views and measures; and through artful machinations, to deceive them, were too frequently made the instruments of some fraud or scheme of oppression.

There was another cause, beside the neglect of so essential a requisite of qualification (and to which indeed that neglect was also, in a great degree, to be ascribed) which, from its sensible effect in retarding, in the hands of the provincial councils and of the collectors, the progress of revenue administration, not only in the northern, but also in the other parts of the Company's antient possessions on the coast, deserves to be noticed by the Committee. They here refer to the very slender and insufficient allowances to those employed, in that line of service. It is true that this state of things was, in part, imputable to the low condition of the Company's finances, which unavoidably prevented them from placing the revenue, or any other department of the public service, on a suitable scale of remuneration. It was not, however, the less an evil; nor perhaps was its consequences so unfavourable, on any line of the service, as on those to whom was confided the collection and management of the revenues; for, as it is justly observed by Mr. White in his minute from which your Committee has just quoted, "while men are vested with a considerable trust, and so inadequately rewarded, with various temptations around them, few would refrain from improper channels of gaining advantages; and still fewer, who would exert themselves with zeal and ardour for the prosperity of the country."

On this subject, Lord Cornwallis had expressed himself to the court of directors in the same year, with a zeal and energy, which placed in the strongest light the nature of the evil, and the necessity of reforming it. "I consider it" (he said) "a duty to you and my country to declare, that the best rules and regulations that can be framed either by yourselves or by the governments in India, will prove totally nugatory and useless, unless you adopt, as a decided and fixed principle, that liberal salaries shall be annexed to every office of trust and responsibility, at all the presidencies; that all perquisites shall be abolished, and that the most rigorous checks shall be established to prevent your servants from attempting to acquire fortunes, by means that are often practised, though never publicly avowed: but for the pursuit of which, many of them find an almost unanswerable apology, by representing the impossibility of their even existing, on their narrow and wretched public allowances. The system that has been so long and so fatally pursued in this country, of granting trifling salaries to men employed in high trust, and who are surrounded with great temptations, and of leaving them to look for their subsistence and future hope of retirement, to perquisites and unavowed emoluments, is as cruelly destructive of the morals of individuals, as it is ruinous to the interests of the Company."

The Madras government were induced to call the attention of the court of directors to the proceedings of the board of revenue, respecting the proposed change in the form of local administration in the ancient territories of the Company, in a letter dated the 9th of May 1793, in which, after referring to those proceedings, they express themselves as follows: "On reviewing the system of administration for the revenue department, we cannot help being forcibly struck with the defects subsisting, in the subordinate or executive parts. The board of revenue at the presidency, is very properly confined to the single duty of superintending and regulating the details; but in the subordinate departments, we find various mixed and incompatible duties. Your chiefs and councils in the circars, are both superintending and executive officers. In their former character, they direct the civil, commercial and revenue concerns of the Company within their respective districts; in their latter character, they act as collectors, settling and receiving revenue, and performing such other duties of detail, as their stationary situations would permit. It is easy to perceive that these establishments are not calculated to reach the objects of an executive authority. The business of a collector requires, among other essential qualifications, great intelligence and activity; to execute his orders with the necessary dispatch, he must be totally unfettered; to execute them with propriety, he must make himself acquainted with the language, dispositions and circumstances

"of the people; the various descriptions of landed tenures; the sources from which the public revenues are drawn, and the means by which they may be most effectually secured and improved. If his attention be dissipated by other employments, or his motions restrained by useless forms, he can never attain this knowledge; and without it, the warmest zeal and the best intentions will succeed, but in a very limited degree."

"It has been urged, we believe, in favour of the establishment of chiefships, that their constitution gives them a degree of power and respectability, which may be useful in curbing the independence, and subduing the refractory spirit of the zemindars. But as far as we are able to determine, no such effect has been produced by their exertions. It is now near thirty years since the Company became possessed of the circars; and at this moment, their influence is very little, if at all better established, than it was the first day. The zemindars still keep the same troops, and exercise the same authority, within their respective districts. The oppressions they commit are, we believe, in no degree abated; and their engagements to the Company are as ill performed, as they have been at any period."

"Judging then from the trials of experience, as well as from the principle itself, we do not hesitate to offer it as our opinion, that the establishment of chiefs and councils should be abolished; and that the Northern circars, like every other part of your possessions, should be divided into collectorships, and the administration of the whole conducted, exactly upon the same plan."

"This reform must necessarily be accompanied by another, which has been long wished, but never yet attempted; we mean, an entire reduction of the military power and independence of the zemindars; whose condition at present, is utterly incompatible with all views of improvement, under any system."

"Your honourable court, justly aware of the expediency of such a measure, has repeatedly given orders that the zemindars should be required to surrender their forts, and dismiss their armed followers; and such requisitions have, in a variety of instances, been made; but as your servants were unwilling to take upon themselves the responsibility of any attempt to enforce obedience, no vigorous efforts were ever tried for that purpose, and of course the object remains still to be accomplished."

"We think this point, however, of so much importance, that we take the liberty of suggesting, whether it might not be advisable to authorize your administration, at once to complete the reform, with the concurrence of the governor general in council, and under such other precautions, with respect to time and arrangement, as may appear to him necessary."

"There is nothing in the proposed measure, which is inconsistent with the just rights of the zemindars; and we cannot suppose therefore that any formidable resistance will be made to it; but admitting that the attempt should even produce some temporary inconvenience and loss of revenue, these are small considerations, compared with the benefit of establishing an authority, which will enable you to protect the inhabitants, and to cultivate the prosperity of so valuable and extensive a part of your possessions."

In the following year, Lord Hobart succeeded Sir Charles Oakley in the government of Fort St. George. One of the first objects which engaged his lordship's attention, was the state of the circars, to which it had been especially called by the disturbed condition of the Vizagapatam district, occasioned by the contumacious conduct of the zemindar of Vizianagum, and which, at that time, required an energy of proceeding on the part of government, and knowledge of its real situation, incompatible with the existing system of administering the affairs of those provinces. On the proposition of his lordship, the government of Fort St. George therefore, without waiting the result of the reference they made, in the preceding year, to the court of directors, but having previously obtained the sanction of the governor general in council to the measure; abolished the chiefs and councils, and appointed collectors in their stead, to the management of the country; who were declared subject to the authority of the board of revenue, in the same manner as the collectors in the other part of the Company's possessions on the coast, then consisting of the Jaghire, the lands round Cuddalore, and the territory but recently acquired, of Baramahl and Dindigul. The chief and council at Ganjam had already been discontinued in 1790, and a resident with two assistants appointed in their place. When this change was made in the internal government of the circars, a proclamation was issued, dated the 10th November 1794, declaratory of the particular objects it had in view. It, in

Revenue Letters
from Fort St. George,
23d Nov. 1794;
14th Feb. 1795.
President's Minute,
24th Oct. 1794.

Govt General to
Court, dated
2d May 1792.

the first place, notified the change of system, and required all zemindars, talookdars, and other landholders, to pay due obedience to the collectors, as the regular constituted representatives of the Company. It next proceeded to explain, the nature of the information which the collectors would be expected to furnish, namely, every information relative to the actual state of the country, its population and resources; the mode of assessment and collection by the zemindars and other landholders; the shares of the produce allotted to the inhabitants, and by what means secured to them; the state of the tanks, reservoirs and watercourses; the number of sibbendy or military employed in each district, of which each zemindar was especially required to deliver to the collector a true and correct statement, and how armed, upon pain of forfeiting their zemindari; all particulars respecting eniums, mocassa and other lands exempt from tax, or paying a reduced rent to the circar; the number of revenue officers employed; the nature of their respective duties, by whom paid, and whether in money or land; the chokies established, with the rules and rates of customs, and upon what principle assessed and collected. It called upon the zemindars and other landholders to aid the collectors in procuring the above particulars of information, warning them that government was fully resolved to support the authority of the collectors, and that any person or persons who might be detected in throwing obstacles in their way, or attempting to fabricate or impose upon them false statements or accounts of the public revenue, should be rigorously punished for every such offence. It prescribed, that the collectors should attend to the general adjustment of all differences and disputes; and they were positively directed to prevent any persons, whether European or native, in the civil, commercial, or military departments, from using any improper influence in purchasing in the bazar or any other place, where grain, cattle or provisions of any kind were sold, otherwise than as individuals; and it strictly forbade all persons on pain of the severest displeasure of the government, from making use of the name of the Company upon any occasion, unless authorized so to do; a practice which under the feeble and imperfect exercise of the superior authority of the government, had been but too often resorted to by individuals with impunity, and had been attended by consequences, as injurious to the natives, as they were disreputable to the British administration. It declared that no zemindar or landholder had the right to assume to himself the power of inflicting punishment, extending to death or mutilation; but that in all cases of capital offences, he was required to apprehend the offenders, and to send them, with a statement of their crimes, and every written and personal evidence that could be obtained in proof of their guilt, to the collector; who was to take charge of the prisoners, to make a regular and due examination and enquiry, and transmit his proceedings to the presidency, for the final decision of the governor in council. It further declared, that in establishing a regular system for the management and collection of the revenue, through the medium of collectors, there was no intention on the part of the government to deprive the zemindars and landholders of their just claims; but on the contrary, the change was equally intended to preserve their privileges, and to guard them against undue exactions, as it was to secure the happiness of the people, and the peace, prosperity and improvement of the country; and was to be considered as introductory to a permanent settlement of their jumina or rents, upon a just and equitable principle of assessment. The proclamation concluded by repeating to the zemindars, a communication made to them by government in the month of November 1786, that the Company's servants were under the most solemn and positive obligations, not to accept of money or any valuable thing, as a gift or present from persons paying revenue to the Company.

Instructions, of a nature correspondent with the terms of this proclamation, were at the same time, given to the collectors; who had been already furnished with certain regulations for the guidance of such officers, which were framed and adopted in the year 1791. They were also required by these instructions, to make it a part of their duty to attend to the adjustment of all differences and disputes; to ascertain if any, and what prisoners were then kept under restraint by the zemindars, the period of their imprisonment, and on what account confined, and to transmit a list of such, with their remarks, for the information of government. It was likewise signified to the collectors, that as every means hitherto devised for securing the due payment of the public revenue from the zemindars, had failed in effect, they were, in order to provide for its more certain realization, to prepare a statement of each zemindar's possessions, divided into as many quotas as there were to be kists; and each quota as near as possible, to the proportionate value of the above distribution; so that in case of non-payment of any one kist a month beyond the fixed period of its having fallen due,

due, that portion of the zemindarry mortgaged as security for its payment, should be forthwith assumed, and become havelly or government land, for ever; and a proportionate deduction be made from the annual jumina, payable by the zemindar. The collectors were further instructed, in the event of any lands falling under the immediate management of the Company, or in settling those of the havellics, not let out on lease, that it was the wish of government, that the inhabitants should be induced by every reasonable encouragement, to rent their own villages in preference to any other mode of management; and if possible to divide the landed property in the villages into several farms, to be let out to the first and even second class of ryots, as the best means of extending individual property, and of securing the improvement and prosperity of the country, by placing the renters more under the immediate protection of government, and thereby securing them from the many vexations and exactions to which they were necessarily subject, from intermediate renters, and their numerous dependants and servants. The government were aware, that it would be attended with more labour to the collector, and that he would perhaps even at first, have the prejudices of the people to encounter; who, either mistrustful of the real object of the system, or fearful of entering into immediate engagements with government, which they knew must be punctually fulfilled, had hitherto been with difficulty, made sensible of the advantages it held out to them. They trusted, however, that it would be the care of the collectors to satisfy and remove those prejudices and doubts, by the fullest explanations; by assuring them of the support of government, and of advances being made to aid the industry of those, who might stand in need of it; and by pointing out to them in the clearest manner, that not an anna beyond their fixed rent would be demanded of them; and that the produce of their labour beyond that sum, would be their own profit; the only security required, being, that of the inhabitants of each village becoming jointly and severally bound, for the rent to government.

This more detailed principle of revenue collection and management, here recommended to the collectors of the Northern circars, of letting out the lands of a village to the first and even second class of ryots in separate allotments, appears to have been for the first time adopted in the Baranahal country, constituting a part of the possessions under the Madras presidency, obtained in the year 1792, and was there introduced by Captain Read, the able and experienced person placed in charge of that division of territory; and whose success suggested the extension of the same system to the Northern circars, where the lands were under the immediate management of the Company's servants.

In the following year, the court of directors replied to the reference made to them in 1793, on the subject of the Northern circars, by authorizing the adoption of those measures for correcting the defects of the internal administration therein, and as inseparably connected with those measures, a reduction of the military force of the zemindars; the former of which, as your Committee have explained, had already been adopted, and the latter of which, had been put in a train of accomplishment. The court on this occasion, observed, that "the only thing on which they could rely with certainty, was, that under the existing system, no hope could be entertained of any amendment; that they were sensible with the Madras presidency, that any effectual plan for reforming the revenue system, must necessarily be accompanied with the entire reduction of the military power and independence of the zemindars; that hitherto, clemency and forbearance seemed to have encouraged the perpetration of crimes, and a spirit of revolt against the authority of the Company; that they were convinced of the impolicy of any longer receding from their just demands, from an apprehension of danger in the prosecution of them; that sensible as they were, of the accumulated evils which had arisen from any other military force than that under the immediate authority of the Company being maintained in the circars, they authorized the Madras presidency, in concurrence with the governor general and council, and under such precautions with respect to time and arrangement, as might appear to them necessary, to take effectual measures for accomplishing its entire reduction."

Although this change of internal government in the Northern circars, which was effected in the year 1794, followed up, as it soon after was, and as will be presently explained, by the decisive line of conduct pursued during the administration of Lord Hobart, with respect to the great zemindar Vizieram Rauze, appears, in a great degree, to have broken that spirit of independence and refractoriness among the zemindars, which any pretence would call into action, and which it was of the first importance to the interests of the Company to extinguish; yet it can only be considered

II.
FORT ST. GEORGE.NORTHERN
CIRCARS.Reports of Collec-
tors.II.
FORT ST. GEORGE.NORTHERN
CIRCARS.Revenue Letter to
Fort St. George,
4th October 1797.General Report of
Revenue Board,
1st January 1802.

98 FIFTH REPORT from the Select Committee on the

sidered to have opened the way for the introduction of a settled government: for, except in the instance of the zemindar above alluded to, it does not appear that any decisive measures were taken to oblige the great landholders to reduce their military retainers. Stipulations were indeed made in the cowles, or leases, granted to the zemindars, for a limitation of the number of armed people maintained by them; but they proved nugatory in their effect.

The settlements in the zemindarry lands, continued to be formed much on the principles which were formerly practised, except in those situated in the southern division of Cicacole. The Committee have already alluded to the extinction of the dangerous influence and power of the principal zemindar of that division; who had opposed arms to the authority of government. On that occasion, his son was appointed to the zemindarry, on a lease for three years, which expired on the 12 July 1799, and under which a considerable increase of revenue was stipulated for; and all the hill zemindars found in confinement, were restored to the lands of which they had been unjustly deprived by the Vizianagram family, on leases of a similar description. The settlements were afterwards made with the zemindars of the division, from year to year, except in the cases of the zemindars of Jeypour and Belgaum, whose rents had been fixed in perpetuity.

The general plan adopted by the collectors in the havellics, was, to form their settlements with the head inhabitants, for the whole of their respective villages, who subrented every field; and arranged with each cultivator for the rent he was to pay; or, as was most agreeable to the usage of the country, left it to the community of the village, to settle among themselves the amount of their respective rents; the inhabitants in this case, becoming jointly and severally responsible for the aggregate demand upon the village. This mode of renting out the villages singly, had been strongly recommended to the collectors on their first being appointed to the havellics in 1787; but various difficulties prevented them from carrying it into effect at that period.

These village settlements were formed on the produce; that is, the share of the produce which belonged to government was commuted for a money payment, regulated with reference to the market price of grain, or, with reference to its price, on the average of a certain number of years. This was called a *Grain rent*. The settlements here referred to, were nevertheless of a very imperfect kind. They were not founded on a survey of the lands, nor does it appear that the renters granted pottahs to the ryots, or that any other systematic precautions were attended to, for preventing the head inhabitants from oppressing the inferior cultivators, by defining the payments they were to make to the renters; or for gaining a particular insight into the rights and privileges of the ryots; or for ascertaining the real dues of the government, to which only, the renter was entitled. The collectors appear to have left the minutiae of revenue investigation to their native dewans and dubashes, as was the practice of the provincial chiefs and councils; for the acquirement of the native languages was still a pursuit to which but few of the Company's servants had applied themselves. The first encouragement held out to the study of the native languages, was confined to the Persian, and consisted in the offer of a reward of five hundred pagodas to those who should attain a knowledge of it; but the advance of money to a teacher, absorbing nearly one half of his yearly salary, proved inconvenient to the young servants; and the expense necessarily incurred in the acquisition, was not reimbursed by the reward offered, even in the very few instances in which it was bestowed. In the year 1791, it was therefore resolved to allow each of the junior servants as might be disposed to learn the Persian, Malhatta, Gentoo or Telinga, and Malabar tongues, to draw a monthly allowance for a moonshee to instruct them; and it was, at the same time, notified to them, that their diligence and attainments would be properly noticed, and that all promotion in the revenue and other lines of the public service, would be made with a particular regard to such attainments and qualifications. The experience, however, of five years, evinced the insufficiency of this plan; for it was found, that but few who received the language money, were able to transact business without the intervention of a native. The moonshee allowances were discontinued; and the measure was adopted, of granting handsome rewards of not less than 1,000 pagodas to such of the Company's servants, who could pass a fair examination before a committee at the presidency. A resolution had previously been passed in the year 1794, that on the expiration of two years from the 1st of January 1796, no Company's servant should be considered eligible to the office of collector, unless he should have made a proficiency in some one or other of the country languages; and to give greater effect to this regulation, the court of directors, in the year

Revenue Letter to
Fort St. George,
21st January 1791.Public Letter from
Fort St. George,
23d February 1796.Revenue Letter
from Fort St.
George, 14th Oct.
1794.

year 1797, gave directions, that in failure of meeting, in the civil department of the service, with persons qualified in the above respect as collectors or assistants, a selection was to be made from the military list, of persons so qualified for those situations. The grant of this discretionary power appears to have been suggested by the ability and success of several military officers, who were then, and had been for some years, employed in conducting and settling the revenues, in the new possessions of the Company obtained in 1792. Though the pecuniary remuneration and other incitements which were held out to the civil service, to acquire a knowledge of the languages, appear, in some cases, to have been productive of the best consequences; yet it was not for several years, that the desired effect was experienced on the writers in general; for in 1799, a circular notification appears to have been sent to the collectors of districts by government, signifying, that "having great reason to be dissatisfied with the general want of industry in the junior part of the civil service, and particularly with their inattention to the study of the native languages, which were essential to the faithful discharge of their duty;"—they directed that each collector should make quarterly reports of the industry of each of his assistants, and of the progress made by them, in the country languages. The collectors were further informed, that they were to make it their particular care to give constant employment to their assistants, in such manner as they might judge most for the public advantage; and they were strictly enjoined and held responsible for instructing them in every branch of revenue duty, and the local usages of the districts connected therewith. The government, at the same time, declared that "they were willing to hope that a generous spirit of emulation and a sense of public character, would stimulate them to an efficient discharge of their duty; but that should they prove indolent or ignorant, they were to be removed." And that it was their unalterable determination, not to promote any gentleman in the revenue department, unless he should possess a competent knowledge of the administration of the revenue and of the country languages." It was about this period also, that the college at Calcutta was established, to which the writers at Fort St. George were sent. These measures, a vigilant attention on the part of the board of revenue to the due observance by the collectors of the orders they had received from government, respecting their assistants, and the rewards afforded for the encouragement of the native languages, had visibly a very beneficial operation on the junior part of the service, as appears from a report of the board of revenue, made to the government, on that subject, in the beginning of the year 1802. But a very small proportion of those who had by their abilities and attainments thus distinguished themselves, were or could be promoted to the principal charge of districts in the Northern circars at that period; since the actual possession of those offices by senior servants, and the provisions of the act of parliament, regulating the allowances of the service, restrained the government from selecting the junior servants of the Company, except under very extraordinary circumstances of merit, or of local succession.

These circumstances will account for the little progress made subsequent to the abolition of the provincial boards in the circars, in dividing the landed property in the village into several farms, to be let out to the first and even second class of ryots, which, as your Committee have shown, was pointed out to the collectors of the Northern circars, in the instructions issued to them in 1794, as the best means of extending individual property, and of securing the improvement and prosperity of the districts. During this latter period, the revenues were collected with greater regularity; and some further regulations were made, for introducing a partial reform of the abuses in regard to the sayer duties.

It appears to your Committee, that from the time when the intermediate agency of Hussein Alli Cawn was discontinued in the Northern circars, and provincial councils were established, and until the country was assessed in perpetuity between the years 1802 and 1804, there was no fixed principle of revenue management; the mode varying according to accidental circumstances; sometimes conducted agreeably to the sentiments of the existing government or board of revenue, both subject to a frequent fluctuation of members; at other times, the local authorities left them no option or choice, having, under various pretences, delayed the transmission of the necessary information, till the season had been too far advanced to allow of further delay, without the risk of an immediate loss of revenue; which reduced the revenue board to the alternative either of incurring that risk, or of yielding to the recommendation of the chiefs and councils, or collectors; and rather than subject themselves to the former, the latter had been resorted to. It appears also, that the conduct of the zemindars and renters had thrown a constraint on the measures of the board; it being the practice with them,

FIFTH REPORT from the Select Committee on the

II.
FORT ST. GEORGE.NORTHERN
CIRCARS.

them, which was generally successful, to withhold their periodical payments at the close of their leases or settlements, in order to induce the government to renew them, on the condition of discharging the arrears thus occasioned; but in the latter years, from experience of the fallacy of this mode of settlement, the government were compelled to dispossess the defaulter of the lands in his occupation, even though at the apparent sacrifice of a long continued balance.

It appears also, that remissions of rent were constantly demanded, from some cause or other: that if they were not granted, and the stipulated payments were withheld, the balance was added to the future jumma or settled rent of the zemindar. But in cases so hopeless as to induce the assumption of the zemindarry, an immediate loss of revenue necessarily ensued; for every resource in the country, was usually drained before it was sequestrated, and not unfrequently the revenue of the current year anticipated. The collector, therefore, succeeding to the charge of the districts, could only be expected to collect what might remain due from the inhabitants on the grow-discharge of his arrears; and all attempts to discover it, proved fruitless. The hope of recovering balances, especially those of long standing, from the collections, exceeding the annual jumma and allowance for the zemindar, was generally found delusive; especially when there was a want of energy and exertion in those employed in the district. Of this, the large amount appearing on the books as desperate, at the time of permanently settling the lands, was a strong confirmation.

Your Committee also find that, in some instances, it was the custom to take security for the payment of the Company's demands. In these cases, the securities became the managers of the country, collected the revenues, and exercised all the authority of zemindar or renter; while the latter, used all the influence they possessed, as principals, to make private collections.

There were also other causes, which concurred to delay the benefits of the system introduced by Lord Hobart in 1794, into the Northern circars. These were, the frequent changes of collectors; the too general want of that local vigilance and knowledge of revenue concerns, upon which the success of every system of internal government must depend; and the great misconduct of some of the collectors. Many of them, represented that they had experienced great obstacles in obtaining correct statements of the revenue, through the intrigues of the native servants, and their combinations with zemindars and landholders, to falsify accounts: others, are stated to have pleaded the unsettled state of the country, the attention required for the introduction of village rents, the variety of detail connected with the collection of the revenue, including the customs, attending to the condition and repair of tanks, and the adjustment of complaints and disputes among the inhabitants.

It must, however, be allowed, that since the abolition of the provincial councils, a considerable improvement had taken place in the general character and efficiency of the revenue department of the service. By the arrangements then made, a new sentiment appears to have been excited in the individuals belonging to it, which may in a great degree, be attributed to the collectors having been taught to look for reward to avowed salaries, instead of remunerating themselves by unauthorized emoluments, or those commercial speculations, which, besides withdrawing their attention from the immediate objects of their public duty, and rendering them a secondary consideration, not unfrequently placed the pecuniary interests of the Company's servants, and of those whom they were appointed to govern, directly at variance. To Lord Hobart it is owing that a new impulse was infused into the service. During the government of his successor, Lord Clive, the same careful attention was continued to the merits and qualifications of those selected, either for conducting the important duties of the board of revenue, or for administering under their control the revenues in the interior of the country. Such as were found to have corruptly abused the power with which they were entrusted, were disgraced and punished, whilst those who had upheld the authority of the Company, and had adhered to the obligations of honour and of law, were distinguished by the approbation of government, and pointed out to the protection of the court of directors. This wise and liberal policy, appears to have given birth to a better order of things; and to have established throughout the service an honourable feeling of public virtue and of laudable ambition.

Such was the state of the Northern Circars, when the system of internal administration, already established in the ancient territories under the Bengal government, was introduced into these districts.

YOUR

II.
FORT ST. GEORGE.

YOUR Committee will next report on The Jaghire, which surrounds the Presidency of Fort St. George; and which is, of the Company's ancient possessions, next in point of importance to the Northern Circars.

The JAGHIRE.

The Jaghire appears to have been obtained in the years 1750 and 1763, from the Nabob of Arcot, in return for the services rendered him and his father, by the Company.

It was rented to the Nabob on renewed leases, principally from year to year, until a short time before the war in 1780, when the presidency of Fort St. George took the management of it, into their own hands.

The Committee of Secrecy appointed in 1782, were, among other things, led to examine into the history of letting out the Jaghire to the Nabob; and in their second Report to the House, will be found a particular account of the circumstances, under which this territory had been so long left in his possession; of the different leases entered into with him; and of the correspondence which took place, between the governments abroad and at home, on this subject.

The Jaghire was twice invaded by Hyder Alli; in 1768, and in the war of 1780, when he entered it with fire and sword. On the termination of the latter war, in 1784, hardly any other signs were left in many parts of the country of its having been inhabited by human beings, than the bones of the bodies that had been massacred, or the naked walls of the houses, choultries, and temples, which had been burnt. To the havoc of war, succeeded the affliction of famine; and the emigrations arising from these successive calamities, nearly depopulated the district.

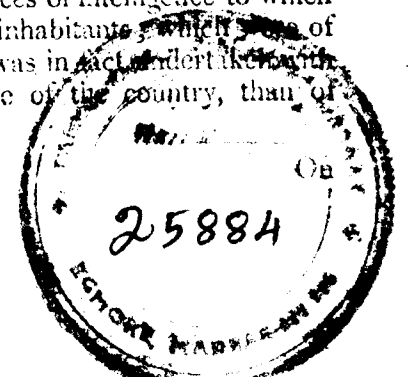
The system of management in the Jaghire, while it was rented by the Nabob, was of the same oppressive and unjust character, which marked the administration of affairs in his own territory, the Carnatic. It exhibited throughout a scene of boundless exaction and rapacity, on the part of the government and its officers; of evasion, on that of the inhabitants; or of collusion between them, and the public servants; while the revenue diminished every year with the cultivation. The husbandman was entitled to a certain standard share of the crop, but a considerable proportion of it was extorted from him under the varied devices of *usual assessment*, *fixed assessment*, and *additional assessment*, *darbar-khirsch*, and by the private contributions levied by the revenue officers, for their own use. When the court of directors issued instructions in the year 1775, to the presidency of Fort St. George, to appoint a committee of circuit to investigate the state of the Northern Circars; they directed, in the same instructions, that such committee should extend its enquiries to the Jaghire, stating that many considerations induced them to keep that territory in the Company's immediate possession: that, unless the Nabob agreed to such arrangements as the Company deemed necessary for mutual advantage, they would no longer consent to his renting the Jaghire; and that the committee of circuit should have full liberty to explore the country, so as to ascertain its real produce and revenue. On the appointment of that committee, it was proposed by the Northern Circars. On the appointment of that committee, it was proposed by the governor, that it should first proceed to the Jaghire; but this proposition was overruled. The committee, as has been stated in a former part of this Report, was abolished in 1778; and, when it was revived in 1783, it was not required to report on the Jaghire. During the time it was held by the Nabob, Mr. Barnard was employed in making a survey of the lands, which he completed in 1776. This survey may be considered to have thrown much more light on a very intricate subject of investigation, than a first attempt could be expected to afford, under similar circumstances; and it was highly creditable to the industry of Mr. Barnard. He possessed no authority in the districts, to aid him in the prosecution of his enquiries; difficulties were thrown in his way, by the Nabob; and the only sources of intelligence to which he could resort, were the statements of the cumrums and inhabitants, which, of course, fabricated to serve their own views. The survey was in fact, rather a view, rather of forming some tolerable idea of the value of the country, than of ascertaining with precision, affairs of revenue detail.

V2 E/m12

m12

C c

377.



FIFTH REPORT *from the Select Committee on the*II.
FORT ST. GEORGE.

The JAGHIRE.

• Letter from Fort
St. George, 5th
June 1784.Revenue Letter
from Fort St.
George, 12th Jan.
1786.Revenue Letter
from Fort St.
George, 14th Oct.
1786.Revenue Cons.
28th July 1789.Revenue Proceed-
ings, 31st August
1790.Revenue Letter
from Fort St.
George, 9th Oct.
1793.Revenue Proceed-
ings, of 30th Sept.
1786, and 24th
Aug. 1786.II.
FORT ST. GEORGE.

The JAGHIRE.

On the assumption of the Jaghire by the Company's government, it was placed under the charge of the committee of assigned revenue, which was appointed on the breaking out of the war of 1780, to manage the Nabob's possessions in the Carnatic.* This Committee, in 1783, let out the country in fourteen large farms on leases of nine years, at increasing rents. In the following year, a Company's servant was appointed at the instance of the Committee of assigned revenue, as resident in the Jaghire, in order to see that the several stipulations contained in the leases, were put into execution; and, on the dissolution of the Committee with a clerk, being also a Company's servant, the resident still continuing to discharge the duty formerly allotted to him. The districts were soon afterwards placed under the sole charge of the superintendent. In 1788, the Jaghire was formed into two divisions, and each placed under a Collector; and, in the following year, it was divided into three collectorships, and the office of superintendent was abolished. At this time, the renters, with a few exceptions, had repeatedly failed in their payments under the leases for nine years. Their estates were sequestrated; and several of them, put into confinement.

From 1783, when the leases were granted, to 1789, the net receipts into the treasury had not, on an average, exceeded one-fourth of the sum at which they were valued in the grants of the Nabob. The districts were let by the collectors, appointed in 1788, to the inhabitants, in smaller portions than formerly, on leases for three years.

In 1790, the Jaghire was formed into two collectorships, called northern and southern; and the settlements yielded a considerable increase of revenue for the years 1791-2, beyond that of the preceding year's settlement. The amount at which it was rented, was however much below its former value.

In 1793, assistants were appointed to the collectors; and in November 1794, the country was placed under the management of Mr. Lionel Place.

From the time the Jaghire was taken out of the hands of the Nabob, until the administration of its affairs by Mr. Place, very little had been done for improving its condition; nor had any steps been taken, with the exception of Mr. Barnard's survey, for obtaining any real information of its concerns.

The renters to whom it was farmed in 1783, were men of very low origin, needy, and ignorant of the business in which they had engaged. When the committee of assigned revenue received proposals for renting it, they were not possessed of any lights or materials that could properly guide their judgement, in fixing the rents. After, therefore, rejecting such offers as appeared extravagantly high, they were under the necessity of accepting those of such bidders, whose proposals were equal to the supposed value of the lands. The extreme necessities of government obliged them also, on renting out the Jaghire, to call upon the lessees to deposit sums of money in the treasury, by way of advance, on account of their rents, which, in addition to the supplies, which they were under the necessity of raising for the relief of the inhabitants, and for the cultivation of the country, threw many of them into great distress, at the very commencement of their engagements; and being wholly unversed in the intricacy of revenue affairs, they were lost in confusion; because, subject to all the impositions which the experienced artifice of the inhabitants could put upon them.

These evils appear to have been much augmented by the extension of a species of influence over the renters, which the Committee have had occasion to notice as existing in the Northern Circars, which had long produced its mischievous effects in the provinces of the Carnatic and Tanjore, then under native rulers, but which appears to have had a much more active operation in the Jaghire, under the administration of the Company, than while it was leased out to the Nabob.

The calamities of the war of 1780, occasioned the resort of almost the whole surviving population of the Jaghire to Madras, and induced many of the inhabitants to dispose of their interest in the land, for perhaps a month's subsistence, and often less. When peace was restored, the same inhabitants were allowed to cultivate the lands they had thus sold, on the condition of the most unqualified dependence on the purchasers. These purchasers, were the dubashes or their agents; and under this denomination,

was included the principal domestic in the service of an European. Through the means of these relations, they continued to retain the property which they had acquired in the villages; and by the pretended importance which they were enabled to assume, through their intercourse with Europeans, they kept the inhabitants in complete subjection. Some individuals, the most intriguing and aspiring of the dubashes, attempted to set themselves, in the place of the Nabob. They found means to introduce their own amildars, and other servants, into the management of the country; fomented quarrels between the inhabitants and the renters; and thus, established an authority, far more effectual, than that of the government of Madras. After a little time, these quarrels subsided, or at least, reached not the ears of government; whose principles were so little known, or so easily misrepresented to the inhabitants, that their complaints were addressed to the dubashes themselves, who became the arbiters of all disputes.

Towards establishing their authority, the dubashes thought it necessary to give way to the pretensions of the inhabitants, regarding their share of the crops; as any thing like an enquiry into their rights, would have defeated their project of supplanting the power of government, and thereby making the Jaghire a property to themselves. This, gave rise to various animosities among the inhabitants. One man advanced pretensions for himself, and precluded the rest; property having been once thrown into confusion, was easily invaded. In this state of things, the dubash was pampered by both parties. His cows were sent to feed and fatten at the expense of his clients, and their carts and servants employed in his service, for whatever purposes he pleased, his favour being the only return expected.

The underling dubashes played the same part, on a lesser scale; so that, when the Company's civil servants were sent to the management of the Jaghire, the junto had become so formidable, that no one would venture to provoke its wrath. In the progress of this odious system, the former leaders of the inhabitants, in a great measure, lost their influence, or maintained it only, by showing a deference to a set of upstart dubashes, who but the other day were subservient to them; for many of them, had risen from being common ryots. Nothing could be more irksome to the head men of villages, than this humiliation; but it was impossible in such a state of things, they could resume their proper place in society.

The general description, which your Committee have here given of the dubash influence in the Jaghire, is taken from the reports of the collector; in which it is particularly developed, in all its baneful tendencies and effects: As long as it existed, a powerful obstacle presented itself to any effectual measures being adopted by the Company's servants, for placing the revenue management of the country, on a proper footing.

It was an evil to eradicate which, both in that district, and in the Carnatic, formed a leading object of the administration of Lord Hobart. On the appointment of Mr. Place to the collectorship of the Jaghire, his particular attention was therefore called to the necessity of accomplishing so salutary a purpose, in that portion of territory. His efforts, accompanied as they were, by a vigor and firmness of proceeding which could alone ensure them any success, appear to have had the effect of liberating the inhabitants from the power of a faction, whose views and machinations were alike hostile to their welfare, and the general prosperity of the country.

During the administration of Mr. Place, which continued till 1798, his attention was particularly directed to its internal improvement, to an investigation of the land revenues, to the discovery of abuses in the collection and management of them; and to the acquirement of information respecting the situation, the rights and privileges of the ryots. In the neglected and confused state in which the country had long been, the revenue accounts and other documents, of which the collector could avail himself, afforded him but little information: With respect to the former, they were by no means, regularly kept up; and where they were to be met with, they were found to be mere fabrications, intended to conceal the peculations and irregular practices, as well of the accountants themselves, as of those employed in the collections. The services of the canongoes were discontinued by the Nabob; but they were allowed to enjoy their emoluments unimpaired. As to the curmish or village officers of record, many of them had been obliged to mortgage their lands before the war in 1780, in order to retrieve their distresses, and to seek other means of livelihood.

Reports of Collector;
dated 30 Sept. 1795.
6 Oct. —
6 June 1799.

FIFTH REPORT from the Select Committee on the

livelihood. They had a short time returned to their villages, when Mr. Place was appointed collector; others, from misfortunes and poverty, were compelled to seek relief among the ryots, on whom they became so dependant, as to prevent them from asserting, if they were disposed, the privileges of their office, or of representing the abuses that were going on. Those who still retained their authority in the villages abused their trusts, in every way that could serve their private views, or promote those of their superiors in the districts.

The measures adopted by the collector, with respect to the different descriptions of offices here enumerated, were as follows:—He abolished altogether the office of canongoe, and instituted in its stead, a department of record and account, consisting of a *sheristadar* and a suitable establishment of *gomastahs*, to act in the pergunahs or districts; their duties being exactly the same as those which attached to the former offices, whose privileges were converted into a fund for defraying the expenses of the new establishment, which was placed under the immediate controul of the collector, and the individuals belonging to it, rendered liable to dismissal for improper conduct or neglect of duty. He also restored to its original efficiency, the office of *curnum*, by obliging the creditors of those whose lands were mortgaged, but who had recently returned to their villages, to come to a reasonable settlement, and re-establishing them in their perquisites, as well as those who, through their poverty and dependence on the ryots, had been unable to discharge their duty; and at the same time, removing those who had wilfully neglected, or corruptly violated it. The office of *desmook* he altogether did away.

The obvious expediency of availing himself of the services of the head inhabitants, in forwarding the business of agriculture, and in aiding in the settlement and realization of the revenues, within their respective boundaries, induced Mr. Place to put them on their original footing as collectors, acting under his servants employed in making collections in each district.

There was also in the Jaghire, a description of persons called *Nautwars*; who are represented to have been of ancient standing, and who were the head men of larger subdivisions, including a circle of villages, the cultivation of which, they superintended on the part of government. They were not confined to the Jaghire, but were to be found in most parts of the Carnatic; though their services do not appear to have been continued, when that territory was annexed to the British government. Their dignity and reputed wealth, rendered them an early object of the Nabob's rapacity; who had either dismissed them, curtailed their privileges, or deprived them of such privileges altogether; occasionally restoring or removing them, as they furthered or resisted his views. The precariousness of the tenure, therefore, by which they held their office, was the means of destroying its utility, and it degenerated into an instrument of oppression. Impatient as they were under the dominion of the dubashes, which had reduced them to the level of common ryots, and eager to be emancipated from it, they evinced to Mr. Place a disposition to return to their duty. They were accordingly restored to their former footing; and again called into action, under such restraints as were best calculated to prevent the abuse of their authority.

By the aid of the *curnums*, *potails* and *nautwars*, of district collectors and accountants, and of the persons immediately employed about him, over all of whom he exercised a strict inspection and control; and by such other means as suggested themselves to the collector, in the close and constant intercourse he kept up with the inhabitants in the different parts of the country; he succeeded in obtaining a statistical knowledge of the Jaghire, far more accurate, and far more minute, than had ever been afforded, with respect to any part of the Company's old possessions.

The Cultivators of the land appear to have consisted of two descriptions, namely, *Meerassadars*, and *Pyacarries* or *Paracoomies*.

When the Jaghire came under the Company's management, in 1780, great difficulties were experienced in laying down a rule for the division of the crops, each party claiming to himself the largest share, which he had at any time, enjoyed; which led to much dispute between the renters and the ryots; and as a reference could not be had to those documents of account, which would have cleared up those points, the inhabitants were allowed to recur to the *mamool warum*, as it was called, or customary division; settling among themselves, in what it consisted. It was

was reducible to no fixed rules; but every year varied, according to the interested purposes of one or the other. A new mode of apportioning and regulating the shares, was accordingly introduced by Mr. Place, in lieu of the *mamool warum*, as being more equal and just. It was founded on the principle which formerly obtained over the greater part of the peninsula, before additional assessments had been added to the public demand, of an equal division of the crop, taking one description of produce with another. The dry grain and horticultural produce had always been assessed, as in other parts of the country, at a fixed money rent, and continued to be so.

Besides their *meerassce* lands, these cultivators enjoyed a certain portion of prescriptive registered lands, wholly exempt from any government tax or rent. It appears also, that the *meerassadars* enjoyed certain *russooms* or *maralis*, from the produce of the other lands cultivated by *pyacarries*.

The *pyacarries*, who are termed strangers by the *meerassadars*, are those who were called in by the latter to cultivate such lands belonging to them, as they did not chuse to cultivate themselves. Some of these, appear to have had a sort of life-estate in the *meerassce* lands they cultivated. They were called *resident pyacarries*; and they received no more than 45 per cent. of the produce. There was another description of *pyacarry*, who not being permanently fixed in any village, sometimes cultivated in one, and sometimes in another. He was a kind of sojourning husbandman, who generally cultivated, from year to year. Having only a temporary interest in the lands he occupied, and generally having *meerassce* lands of his own in the adjoining village, the cultivation of which, he was necessarily obliged to commit to other persons; he was allowed five per cent. more than the *resident pyacarries*, or fifty per cent. of the produce, after setting aside fees. It had been the practice of the government, to allot also to the *pyacarries*, certain portions of the lands of the *meerassadars*, when, either from inability, from want of hands, or any other cause, this was necessary. The shares of the produce allowed by the state, was, in like manner as in the former case, higher than those allowed to the *meerassadars*; but this difference was more than compensated to the *meerassadars* by their hereditary *mauniums* and *russooms*, neither of which the *pyacarries* enjoyed. The *pyacarries*, whom the *meerassadars* themselves allowed to cultivate their lands, paid a certain *russoom* or share to them, for that privilege.

Your Committee find, that, in an early period of Mr. Place's management, a discussion of considerable length arose, between the board of revenue, and the government, as to the rights of this denomination of ryot in the soil. This discussion was occasioned by a proposition, made by the collector, to remove certain *meerassadars* from their *meerassce* lands, who had refused to agree to his terms of settlement; and to appoint others to them, who were willing to cultivate, on the terms proposed; the board of revenue, who objected to their being deprived of their lands, considered them to possess a proprietary right in such lands; that whatever might have been the origin of their rights, they were regarded by the people, as hereditary rights; that they were certainly not introduced by the English government, and that, according to the assertions of the *Hindoos*, were far more antient than the *Moorish* conquest; and that the term *meerassce*, which was introduced by the *Mahomedans*, conveyed the idea of the tenure of property, or hereditary right. It had, throughout the discussion, been maintained by the government, that the actual property in the soil was vested in the state, which alone had the power of making an absolute sale of the land; and any sale by the *meerassadars*, whether with or without the consent of government, was defined to be "a gratuitous recompence for the alienation of arable lands."—The claims advanced by the board in favour of the *meerassadars*, appeared to the governor in council inconsistent with the rights which they admitted to belong to the government; and it was accordingly decided, "that the occupants of land in India could establish no more right, in respect to the soil, than tenantry upon an estate in England can establish a right to the land, by hereditary residence;" and the *meerassce* of a villager was therefore defined to be, "a preference of cultivation derived from hereditary residence, but subject to the right of government as the superior lord of the soil, in what way it chuses, for the cultivation of its own lands."

This question, as the Committee have stated, was agitated soon after Mr. Place was appointed to the Jaghire. He was subsequently led to inquire more particularly into the rights of the *meerassadars*; and communicated his sentiments on that subject to the board of revenue, in his final report respecting the Jaghire, dated 6th June

II.
FORT ST. GEORGE.
The JAGHIRE.

June 1799. From this document it appears, that although he had formerly concurred in great part, with the government, in the definition of a meerassac, his ideas had undergone a material change. It is not deemed necessary to follow the collector through the train of elaborate reasoning, and of new facts which led him to view this matter in a different light, from what he had formerly done. It is thought sufficient to state, that he had become convinced that the meerassadar had an undoubted hereditary property in the soil; that he derived this right originally from the sovereign to whom he acknowledged obedience, and the rendering of a stated proportion of the produce, as the tenure by which he held it; that he sold, mortgaged, gave away, and left his lands to his posterity; which the pyacarry could not; that until the term meerassac was employed by the Mahomedans to denote the lands of a meerassadar, they were described by a compound word in the Malabar language, *Caniatchy*; *cani* signifying land, and *atchy* heritage; and that this was the term employed by the natives themselves, to designate that particular description of lands; that though the exorbitant collections made from the land during the Nabob's government, had greatly diminished, and in many parts of the country, destroyed the value of this property; yet it was so cherished by the meerassadars, that they never failed to assert their claim to them, when they felt it to be their advantage so to do. It further appears, that when Mr. Place first went to the Jaghire, he found the lands of many villages without meerassadars; the parents, children, and relations being extirpated; and that the idea of permanent property was such in the minds of the natives, that they declined cultivating any fields thus appropriated, unless under the meerassac tenure, except such as would yield them the quickest and largest profit; and that by granting them cowles for lands "to them and their heirs for ever, so long as they continued in obedience to the circar, and paid all just dues, he was enabled to convert the most stubborn soil and thickest jungle into fertile villages."

Extracts from Report
of Mr. Place, dated
6 June 1799, on Land
Tenures in the Jaghire:
Appendix, No. 16.

Though these further facts and opinions, and the measures which were in consequence adopted by the collector, for the establishment of the rights of the meerassadars, did not lead to a new discussion of the question, it has nevertheless been thought proper to advert to the claims, which were advanced on behalf of the meerassadars in the Jaghire; because it appears to have furnished the first instance of any such claims being brought forward, in favour of that description of ryots; and because the Committee will have occasion, in a subsequent part of this branch of their Report, to show that the revenue servants, in other parts of the Company's possessions in the peninsula, have since brought to light similar rights, as belonging to the meerassadars.

The mode of settlement introduced by Mr. Place into the Jaghire, was that of village rents, on the produce, being commuted for a money payment. The parties who entered into engagements for the rents of the villages, were those who held the principal shares of land, and these jointly; leaving it with those who possessed fractional shares, or in other words, those who were entitled to a portion of the shares, to adjust their rights among themselves; each man's right and place being well known to one another; the collector contenting himself with the exercise of that superintending authority, which enabled him to redress disputes on this subject, when prepared, in the form of complaints. He could easily fix the value of all the lands together of one village; but he did not feel himself competent to assign to every small allotment, its portion, with sufficient exactness and regard to fertility of soil and other circumstances. The next two settlements in the Jaghire were also on the principle of village rents; the last of which, was left for the successor of Mr. Place to complete.

The revenue derived from the Jaghire, during the four years it was under the management of Mr. Place, was far greater than had ever been received from it, since it had been granted by the Nabob.

It appears, that annual village settlements, on a still more accurate estimate of the produce, continued to be successfully made, until the lands were permanently assessed in 1802-3.

The administration of justice, both civil and criminal, was left in the hands of the *amildars* and *renters*, during the continuance of the Jaghire in the hands of the Nabob;

II.
FORT ST. GEORGE.
The JAGHIRE.

Nabob; but without any defined jurisdiction or authority, or any fixed rules to guide them. When it came under the management of the Company, the revenue servants in charge of the country, settled such disputes as were brought before them, more particularly since the adoption of the Regulations for the guidance of the collectors, which were passed in 1791. They either decided the matter themselves, or if any difficulty occurred, or if it related to the rules of cast, it was referred to arbitrators, named by both parties. The Committee, under the preceding head of this report, have adverted to the impediment which existed, on the score of legal competency, to the establishment of judicial courts in the territories under the Madras government. Though the idea was in consequence abandoned, of establishing any such, in the Northern Circars, until that impediment should be removed, by an express legislative authority; it nevertheless appears, that with regard to the Jaghire, instructions were sent out to Fort St. George, in 1785, to suggest a plan for the administration of justice; and that in the beginning of the following year, before those instructions could have been taken into consideration by the government, a scheme for instituting a civil and criminal court in that portion of territory, which had been recommended by the committee of assigned revenue, and formed on the principles of the Bengal Regulations of 1772 and 1781, was transmitted to England. In the year 1788, it received the sanction of the court of directors, and was ordered to be carried into effect. But an interruption to any progress in the adoption of that arrangement, was occasioned by the difficulty of finding natives of independence and character, to officiate as judges, by the breaking out of the war with Tippoo Sultan, and, not improbably, by the objections which had been urged by the collectors, against the introduction into their districts, at that time, of any authority independent of their own, as calculated to impede the realization of the revenues. On the termination of hostilities in 1792, the proposed regulations were again brought under consideration, and instructions were issued to the board of revenue, to adapt them to the Bengal Regulations, as revised in 1787; with an intention to adopt them in the districts, then recently acquired from Tippoo Saheb, as well as in the Jaghire. The Regulations, to which they were to be assimilated, vested the offices of collector, judge, and magistrate, in one person. In the latter end of 1792, the board of revenue underwent a complete change in its members; so that it devolved upon the new board, to amend the Regulations, as had been proposed. Their report on that subject, was made in the following year; and was approved. It has been seen, that about this period, the Bengal government were engaged in modifying the Regulations, for the administration of justice in those territories, by separating the revenue from the judicial authority; a circumstance which led the board of revenue of Fort St. George, to state their reasons, why it was not advisable to apply the same principle to the Jaghire and the ceded districts. They observed, that the ideas and circumstances of the inhabitants under the Madras presidency, compared with those of Bengal, exhibited such a striking difference; that, however much they might admire the principle, they must lament the impracticability of adopting, at that time, the proposed regulations of the Bengal government: that those regulations separated the revenue authority from the judicial; that, independently of the advantages possessed in Bengal, on the first institution of their *adawlut* courts, they had been progressively extended and reconciled to the natives: that the complete subordination, which in those provinces, might admit of an authority distinct from that of the collector, did not exist on the coast; but that, on the contrary, it had been found, that a collector required every support, to give him the influence necessary to the realization of the revenues; and that they looked forward to a period of greater regularity, when the situation and tenures of the landholders and others, would allow of adopting the humane and liberal plan of Lord Cornwallis. It appears, that the regulations, as preferred by the board of revenue, were translated into the Persian and Gentoo languages. The court of directors were informed of these preparatory arrangements, in a letter dated the 20th February 1794; in which the Madras government stated, that they only waited for the Malabar translation to give orders for the institution of the proposed court of *adawlut*. And in a subsequent revenue letter of the 14th February 1795, they stated, that when the final arrangements were made, they would be communicated to the court. The adoption of the measure appears to have been abandoned, until all doubts should be dissipated, as to the powers of establishing courts of justice within the Company's possessions on the coast, by a parliamentary enactment on

Letter to Fort St.
George, dated 8th
July 1785.

Revenue Letter
from Fort St.
George, dated 12th
Jan. 1786.

Revenue Letter to
Fort St. George,
dated 20th August
1788.

Revenue Letter
from Fort St.
George, 6th Oct.
1792.

on that subject: nor were any further steps taken to reform the administration of justice in the Jaghire or ceded districts, until the introduction of a general system of judicature for the whole territory under Fort St. George.

The Home Farms, which are situated in the immediate vicinity of the presidency, formerly composed part of the Jaghire. The rights of government in these lands, had long been neglected. It appears, that a few years past, the board of revenue directed their particular attention to them, principally with a view to define the tenures of those, in whose occupation they were, and to ascertain their extent. The unauthorized alienations of a territorial nature, were found to be numerous, and the soil thus obtained, had deprived the Company of their just share of the produce, or of what had been commuted for it, a money payment, under the denomination of quit rent. Those who held no document from government, were required to take out a grant, before they could be considered lawful proprietors of the land. The territorial revenue chiefly arises from spots of ground, in the white and black town, and from gardens.

With respect to these lands, which form the remaining part of the Company's old possessions, under the presidency of Fort St. George, they are but of small extent, and are appendages to the collectorships adjoining to which they are situated. They have generally been partly rented out on longer or shorter leases, and partly retained in aumance; and the revenues still continue to be thus realized, except in the territory round Cuddalore, which has been of late years permanently settled. Cuddalore, or, as it was formerly called, Fort St. David, was the seat of the Madras Government; and, at no distant period, there was a chief and council there. These, and the lands contiguous to them, suffered much during the war of 1780, having been nearly desolated. The inhabitants had either perished or emigrated, and the villages were mostly in ruins: but a happy change has since taken place in the state of the country: Its improvement has been great and rapid.

In concluding this head of their Report, your Committee will submit to the House, some account of the measures which have been adopted for introducing into the territories above described, those systems of revenue and judicial regulation, which were established in the Bengal possessions in the year 1793.

It has been seen, that the adoption of some permanent system for the collection of the revenues under the government of Fort St. George, as well as the institution of a regular system of jurisprudence, had, from an early period, been in the contemplation of the court of directors.

It has also been seen, that the causes which principally retarded the accomplishment of this important design, were the imperfect manner in which the authority of the Company had been established in the country; the little progress made by the local authorities, in the acquirement of revenue knowledge; and the want of legislative authority, for the introduction of courts of justice.

The first express intimation of a desire on the part of the court of directors, to see the Bengal revenue and judicial system established within the territories of Fort St. George, was conveyed in their letter to that presidency, dated the 21st April 1795; in which they authorized the abolition of the provincial councils, and the disbandment of the military followers of the zemindars, in the Northern circars. In that letter they stated, "that being thoroughly sensible of the propriety and expediency of the late revenue and judicial regulations established in Bengal, they directed the Madras government to consider the expediency of adopting similar plans for the Northern circars, including the Jaghire and the Ceded districts (consisting of the Barahmahal, and Dindigul, then recently acquired) further stating that, "should that government be of opinion, after mature deliberation, that the Bengal arrangements might be extended with equal promise of general advantage to the districts under their superintendence, they (the court) confided in their wisdom, "and

* and discretion to carry the same into effect, by such degrees and in such manner, "and at such times, as local circumstances might appear to warrant."

In their reply to this letter, the Madras government informed the court of directors, that so much remained to be acquired in knowledge, and reformed in practice, that they should use great caution in introducing the Bengal judicial regulations, to the extent allowed by the court; "that they were aware that the establishment of the judicial system, on its present footing, did not take place in Bengal, until various other modes for the accomplishment of an effectual administration of justice, had been attempted; and that although that which had been adopted, was the result of the experience of the defects of the former systems, improved by the liberal, sagacious and benevolent mind of Lord Cornwallis, they were induced to think that imperfect as that system was, it had the effect of preparing the people for that which had been subsequently introduced; and that, whatever they might find it expedient and advisable to do, for the attainment of so important an object as the effectual administration of justice, could only be progressive, having always in view the establishment of a system founded on similar principles to that in Bengal, and ultimately conformable to it, in every particular."

A plan had been, as the Committee have stated, actually prepared, though it was not carried into effect, for the establishment of courts of justice in the Jaghire and in the ceded districts. It has also been shown, that the board of revenue assigned reasons, of a similar kind to those which have just been quoted, for not framing such plan agreeably to the principles of the Bengal code.

It appears, that the supreme government, who had been apprized of the instructions conveyed by the Madras government of the 21st April, 1795, thought it proper in the following year, to direct that government to furnish them with their sentiments on the subject of those instructions, and to inform them whether they had taken any measures for carrying them into effect. The presidency of Fort St. George was at the same time, furnished with a copy of the Bengal regulations. The Bombay government appears also to have been furnished with a copy of them; with a view to the eventual settlement of the province of Malabar, then under its charge. Both governments had been previously supplied by Lord Cornwallis, before he left India with the papers containing the discussions respecting the decennial settlement of the lands in Bengal, and the regulations for the administration of justice.

The court of directors, in answer to the dispatch from the supreme government, of 23d May 1798, expressed their desire to see the Bengal system of internal administration extended to the coast of Coromandel and Malabar; and stated that they were sensible the defective knowledge of the resources of those countries, and the little progress that had been made in establishing the public authority, so as to make it felt and esteemed, rendered it improbable that the completion of that object would be obtained, as soon as it were to be wished: that they nevertheless approved of the Bengal presidency having made this a subject of correspondence with the other presidencies; and that they relied on the zealous co-operation of that presidency with the subordinate governments, for its gradual accomplishment.

A few months after the date of the Court's letter, Lord Wellesley, the governor-general, issued instructions to the Madras government, in consequence of the pecuniary distress of that presidency, (as represented to him during his visit there, on his way to Bengal) to institute an inquiry into the state and condition of all the branches of the public expenditure and resource, in order to effect every just and salutary reduction of the one, and every practicable improvement and augmentation of the other. In these instructions, it was signified to be the wish of the supreme government, that, with this reform of the civil establishment at Madras, should be connected the introduction of the same system of revenue and judicature on the coast, as had been established in Bengal; a measure, which it was thought, no time should be lost in effecting. For the purpose of carrying these orders into force, the presidency of Fort St. George, in the month of September following, appointed a committee for the revision and reform of the establishments of the civil service. To the commander-in-chief, it was committed to suggest retrenchments in the military department, and to the board of revenue, to report on the extension to the Madras territories, of the system of revenue and judicial administration in Bengal.

II.
FORT ST. GEORGE.General Report
Revenue Board, 1st
Oct. 1798.Revenue Board
Government,
1st Sept. 1798.Government to
Revenue Board,
19th Sept. 1798.Report Revenue
Board, 3d Sept.
1799.

The board of revenue were furnished with the papers respecting the decennial settlement in Bengal, containing the discussions which took place, as preliminary to the permanent assessment of the lands, and with the regulations prescribing the rules and principles of the system.

In the latter end of 1799, they delivered in to the government, an elaborate report on the arrangements necessary for the introduction of the proposed plan of internal government; comprehending the administration of the revenues, and the administration of justice. It was stated by the board, in relation to the former branch of this important subject, and to which the Committee here propose to confine themselves, that, strongly impressed as they had been, from experience, with the necessity of some change that should substitute system for that mode of management, which had hitherto rested on temporary expedient; if regard to their own convenience ought to have determined their minds as to the period for recommending this change, it would have been proposed long before; but reflecting, that in a permanent settlement of all the land revenue, not only the interests of the Company, but those of the land-holders were, in a most important degree, involved by the amount to be assessed on the latter, as it bore a just proportion, or otherwise, to their actual means, they had been induced to enter into a very laborious undertaking, with the view of ascertaining, as nearly as might be practicable, the real resources of the several districts; and, though disappointed in this object, they had at least established, as they conceived, the improbability of arriving at that knowledge which they wished to acquire; inasmuch as their endeavours for that purpose, however they might, in their progress, have produced partial information, and corrected much abuse, had ultimately failed in attaining their end. As the situation and description of those connected with the lands in the Northern circars, and in the other territories then subject to the presidency of Fort St. George, were thought to bear a great affinity to the state of things in those respects, in the Bengal possessions, when an assessment in perpetuity was applied to those possessions, it was considered by the board, that the necessity was thus obviated, of discussing anew the subject. They, therefore, contented themselves with quoting from the documents which had been received from Bengal, and from the general regulations of that government, such parts as served to convey a connected idea of the systems themselves, compared with the evils which they were intended to correct, and of the arguments on both sides, in regard to their adoption; as equally evincing, in the opinion of the Board, the policy of extending those systems to the Madras territories. The propositions of the board of revenue, were therefore fundamentally and substantially the same, as those which had been reduced to practice under the supreme government, as far as relates to the land revenues; subject to one exception, which it is proper to mention.

Under the Bengal government, nearly the whole lands were in the hands of zemindars, at the time of the permanent settlement, and it only remained to establish those zemindars on the footing intended by the rules of that settlement. But in the territories subject to the Madras presidency, a very large portion of them, was neither in the possession of zemindars nor poligars; but was under the immediate management of the Company's servants. It therefore became a question in what mode and under what form, an assessment in perpetuity should be carried into effect in those parts which came under the latter description; and as the zemindarry principle was deemed the most expedient by the board of revenue, they recommended that such lands should be formed into estates, consisting of mootahs or divisions of land, yielding a revenue from about 1,000 pagodas to 10,000 pagodas per annum, so as to constitute zemindarries of a convenient size, which should be either granted to individuals in proprietary right, or sold to such, by public auction.

When the board made their report on this subject, the East India Company had possessed the Paramahl and Dindigul countries about seven years, and had just acquired the provinces of Canara and Coimbatore, and the pollams of Balghaut. The Malabar country was not then transferred from the Bombay presidency; nor had the Company obtained the Carnatic, Tanjore, and the districts ceded by the Nizam; but arrangements were in progress, for the annexation of those territories, to what at that period, constituted the possessions under the government of Fort St. George.

On the receipt of this report by the Madras presidency, they directed the board to prepare the materials for forming a permanent settlement of the lands, on the principles

principles they had laid down, from the best information which their records and recent enquiries might afford; and the board of revenue in the following month, issued their instructions to the collectors of districts in which they explained the principles of the intended new settlement and system of internal administration, in order the better to enable the collectors to furnish the requisite information in the first instance, and ultimately to carry into effect the wishes of government. In these instructions are also detailed, the data on which the assessment of the lands was to be founded; and the collectors were directed to prepare every necessary information, respecting the rights of "the talookdars, and under-tenantry throughout the different districts, that in confirming the proprietary rights of the zemindars, they might not violate "the ascertained rights of other individuals." It does not appear that the local authorities were on this, or on any previous occasion, required to state their opinions on the policy or fitness of the measures, then in contemplation; and in the above mentioned instructions, the attention of the collectors was called to an order, which had been recently passed by the Madras government, which stated, that as the public prosperity and welfare absolutely required the introduction of the new system without delay, such of them would be removed, who should be found either incapable or unwilling to execute such orders as they might receive on that subject.

The sentiments of the supreme government, on the subject of the report of the board of revenue, with which they had been furnished, were transmitted to Fort St. George, in a letter dated the 31st December 1799; and a further communication on the same subject, was made by Lord Wellesley to Lord Clive, the governor at that presidency, dated the 8th January 1800.

On a reference to these documents, it will be found, that the principles on which it had been proposed to assess the lands, received the approbation of the Bengal government; and authority was given to form a decennial settlement for the districts on those principles, under a conviction entertained that no benefit would arise from a delay in the adoption of them in the Northern circars, in the expectation of obtaining more accurate statements of their natural resources. This decennial settlement was eventually to be rendered permanent, if approved of by the court of directors. The governor general in council, on this occasion, distinctly informed the Madras government, that the acknowledgment of a proprietary right in the zemindars existing, or those to be created, was not to be allowed in any respect, to affect the rights of the ryots or others, who had hitherto been, in any respect, subject to the authority of the zemindars or other landholders; nor was it to be construed to preclude government from passing any laws or regulations, which might occasionally be deemed expedient, for the protection of the rights of the ryots, or of other persons, or for any other purposes, which might be deemed essential to the good government of the country. The authority thus given to the Madras presidency, was not confined to the Northern circars, but extended to the other ancient possessions on the coast of Coromandel, as well as to the territory since acquired. The reservation which provided for a reference to the government at home, previously to the definitive conclusion of an assessment in perpetuity, would appear to have been made, in consequence of a similar clause having been inserted in the original settlement of the land-revenue in Bengal; but on a reconsideration of the subject, the supreme government were of opinion that such a restriction would be productive of prejudicial consequences to the public interests; for that unless the assessment (to use the words of that government) "was to be made final in the first instance, it was impossible not to suppose "that many of the zemindars, with reference to the fluctuating principles on which "the settlements of the land-revenues of the Northern circars had been hitherto "made, would entertain doubts of its permanency; and that this impression would "necessarily operate to retard the conclusion of the settlement; and would probably "affect the terms of it." This observation, they proceeded to state, "applied with "greater force to the havelly lands, which formed a large proportion of the "Company's territories on the coast. These lands (they added) which are now the "property of the Company, are to be disposed of at public sale, as estates subject "to a fixed revenue: And it is obvious that the value of the estates cannot be estimated, until the amount of the revenue at which they should be assessed in perpetuity, shall have been finally determined; and it cannot be expected that individuals will embark their property in the purchase of these estates, while a possibility shall remain, of the public demand on them being augmented."

Lord

II.
FORT ST. GEORGE.Circular Instructions to
Collectors, dated 15th
October 1799:
Appendix, N° 18.Appendix, N° 3.
to 2d Report of
Select Committee,
1810.Revenue Letter
from Bengal to the
Court of Directors,
18th Jan. 1800.Government to Re-
venue Board, 4th
Sept. 1799.

* Governor General
to Chairman of
Court of Directors,
6th March 1800.

† Revenue Letter
from Fort St.
George, 22d Jan.
1800.

† Revenue Letter
to Fort St. George,
11th Feb. 1801.

FIFTH REPORT from the Select Committee on the

* Lord Wellesley took occasion to address a separate letter on this point, to the chairman of the Court of Directors; from which it appears, that he had acted on information from Madras, which convinced him of the expediency of the measure on which he had determined.

† The Madras government had, a few months before, apprized the court of directors of the receipt of the report from their revenue board, and of the transmission of it, to the supreme government; as well as of the measure in the mean time adopted, for collecting the necessary materials for permanently settling the lands.

‡ In the early part of 1801, the court of directors took into consideration the proceedings which had taken place on that subject, in a revenue letter to Fort St. George, dated the 11th February 1801; in which they stated that they had perused with attention the report of the revenue board of Fort St. George, and their subsequent instructions to the collectors; that they approved of their industry and abilities in the investigation and elucidation of the important and complicated subject to which their report related, and particularly of their having availed themselves of the information contained in the minutes and proceedings of the Marquis Cornwallis and Lord Teignmouth, at the time when a similar arrangement was under the consideration of the supreme board at Calcutta: that, upon mature reflection, they had determined to concur in the instructions of the governor general, for proceeding, at once, to the permanent assessment of the lands on the coast; that particular cases might occur, in which the court might regret that the final correction of error did not remain with them; but that this inconvenience, should it prove one, was much more than counterbalanced by the danger which might accrue to the whole system, if a doubt of its permanency should, in the early stage of its execution, be created in the minds of the natives, with whom these transactions were to be carried on: that two other considerations had operated to produce the decision of the court on this subject; that, in the first place, the subject was not a new one; that the leading principles of the measure, had already received the sanction of the court; that the general principles therefore being recognized, it was only the detail and execution of those principles, which were to be left in the hands of the Madras presidency; and that detail could, with infinitely more advantage, be conducted on the spot, than by the ablest investigation that could be given to it, at home: that although the court vested the Madras government with full power to proceed in the final execution of a permanent arrangement, there were a few general principles of caution, which it was necessary to point out to their attention; that the first which naturally presented itself was, that although the court would sincerely rejoice to see the measure finally completed, they did not expect that the government abroad were to proceed in it, with a precipitancy inconsistent with full and accurate investigation; that it should always be borne in mind, that they were concluding a settlement, which good faith, and the honour of government required, should be held, for ever, sacred and inviolable; that it was a measure, on which was to rest for ever the extent of the Company's interest in the extensive landed property entrusted to the care of the presidency of Fort St. George; that in proportion therefore, as the decision they were to pass, was permanent and irrevocable, in the same proportion, ought their previous enquiry to be accurate, and their information complete:—that in the next place, it behoved them to attend, in a particular manner, to the different situations of landed property, not only of different provinces and districts, but of different estates, in the same province and district; that they would certainly err, if it was supposed to be necessary that whole provinces and districts should be settled with, at the same time; that the information respecting one estate in a district, might be so complete, while that of a neighbouring estate, might be so imperfect, as to create great irregularity; that not doubting that the Madras government would give to the subject their unremitting attention, the court could only in general say, that they should be much more satisfied to learn that it was well done, than that it was quickly done; that it was impossible to peruse the report of the board of revenue, without being satisfied that the detail of the business, was of a most extensive and complicated nature; and that, impressed with that reflection, it was equally impossible for the court to indulge any impatience, under the lengthened period to which the necessary investigation might extend: that there was a material difference, as noticed by the board of revenue, between the state of the several provinces in the Carnatic, and those of Bengal, where the measure of a permanent settlement was first taken into consideration;

consideration: that the Bengal provinces were infinitely farther advanced in the habits of order and subordination to Government, than most places in the Carnatic, and certainly much more so, than in the generality of the Poligar provinces, or the districts of the Northern circars: that they were not so ripe for the reception of those benefits and blessings, intended for them, as if they were accustomed to the habits and feelings of civilized society: that there was a material circumstance to be attended to, in the conduct of this important measure; viz. that any attempt to introduce a regular system of order, or just sentiments, respecting the value of permanent rights, would be idle and nugatory, till their minds were to a certain extent prepared, to feel the importance of the benefits they were about to receive: that the first object therefore was, to establish the authority of government itself, in the different zemindarries, before they were invited to participate in the advantages to be conferred on them: that this never could be effectually done, till that spirit of rebellion and insubordination, which was so conspicuous in the Northern circars, was suppressed: and that it was of the first importance to the attainment of that object, that all subordinate military establishments should be annihilated within the limits then subject to the dominion of the Company: that the countries to which this observation applied, must be brought to such a state of subjection, as to acknowledge and submit to the principle, that, as they must be indebted to the beneficence and wisdom of the British government, for every advantage they were to receive, so, in like manner, they must feel indebted solely to its protection, for the continuance and enjoyment of them: that the court held these truths to be so incontrovertible, as to preclude all expectation of any benefit to be derived from an attempt to introduce either a permanent system of land revenue, or the exercise of a regular judicial authority, till this essential preliminary was secured: that from the nature of the business to be executed, it was obvious, that the successful execution of it, must ultimately rest on the accuracy and integrity of the enquiries to be conducted by the collectors, and other officers subordinate to the board of revenue: that, if any of the Company's servants, then in those situations, were, from a defect of talents, or circumstances, unequal to the extension of the duties they were called upon to perform, they were to be removed, and others capable of doing the duty, substituted in their room.

In the following year, a special commission was appointed by the government of Fort St. George; to whom was delegated the important business of arranging the settlement of a permanent land revenue in those districts, which then admitted of it, by an application of the materials which had been collected for that purpose, by the local authorities, under the orders which were issued to them on the 15th October, 1799. This commission was limited, in its powers, to such proceedings as were necessarily connected with the immediate object of its institution, so as not to interfere with the ordinary line of duty which attached to the board of revenue. The progress made by the commissioners in the important undertaking committed to their charge, having rendered their further services unnecessary, they were discontinued; and the extension of the permanent settlement to those districts into which it had not been introduced, was left to the superintendence of the board of revenue.

The new system was established in the different districts, composing the Northern Circars, within the years 1802 and 1804.

The lands already in the hands of zemindars, were confirmed to them in perpetuity, on the prescribed conditions. The assessment on each zemindary necessarily varied, according to the local extent: in some, it considerably exceeded a lac of star pagodas; in others, it was under 1,000 star pagodas.

The havelly lands having been parcelled out into mootahs of a convenient size, yielding from 1,000 to 5,000 Star pagodas annual rent, but in some instances, more; were sold at public auction, subject to the terms of the permanent zemindary tenure.

The assessment on each zemindary was fixed, exclusively of the revenue derived from the sale and manufacture of salt, from the sayer and all other duties, whether by sea or land, from the abkarry or tax on the sale of spirituous liquors and intoxicating drugs; and from all taxes personal and professional (except in a few instances where these taxes were included among the assets on which the assessment was calculated) or duties on market places and fairs; the government reserving to itself,

F f

Madras Government to Board of Revenue, on the appointment of a Special Commission for permanently settling the lands; dated 9 Feb. 1802.

Appendix, N° 17.

Revenue Letter from Fort St. George, 12th Sept. 1803.

Proceedings of Special Commission and Board of Revenue, and Resolutions of Government thereon.

FIFTH REPORT from the Select Committee on the

II.
FORT ST. GEORGE.

the entire exercise of its discretion, in continuing or abolishing, temporarily or permanently, these respective sources of public supply.

The holders of *maunions* and *shotrunns*, that is, of lands which were exempted from the payment of rent, or were held at favourable rents, as well as those who enjoyed *russooms* were allowed to remain undisturbed in those tenures and privileges; except in so far as they should be pronounced to have been irregularly obtained by a court of justice, on any inquiries instituted for that purpose. An exception was however made, with respect to the *russooms* of *chowdries*, *carriers*, and *despoundals*, and such other native revenue officers, whose services had become useless; these fees having been resumed, and the amount of them included in the *jummahs* of the zemindars, and pensions granted to the individuals, in lieu of them.

Provision also appears to have been made, that all *russooms*, or lands hitherto appropriated to the support of police establishments, should be disposed of, in such manner as the government should think fit; and that no lands should be considered as held on the condition of performing police duties, unless specially stipulated in the deeds of settlement exchanged with the zemindars. This provision was dictated by the determination to which the government had come, of taking upon itself, the charge and management of that branch of municipal regulation; and of relieving the zemindars from all responsibility in this respect, except that of being generally bound to aid and assist the officers of government in apprehending and securing public offenders.

The general standard, by which the *jumma* or land rent to be paid by the zemindars, was regulated, appears to have been two-thirds of the gross collections from the cultivators, as estimated in former years, by the committee of circuit; but as the accounts of that committee were, under the circumstances in which they were prepared, naturally considered to have greatly under-rated the value of the country, and to have been in other respects uncertain and defective; recourse was also had, to averages of the collections actually made, since that period.

The Guntoor circar having come under the Company's government, subsequently to the enquiries of the committee of circuit, was assessed with reference to the average collections during the thirteen years it had been subject to the British authority; and such other information as could be collected of each zemindarry, according to its extent of arable land.

The permanent settlement of the Jaghire took place in 1802, the lands having been divided into sixty-one estates, bearing an assessment of from 2000 to 5000 *star pagodas*, and sold to individuals in the same manner, as the *havelies* of the Northern circars. The data on which the land-tax payable by the zemindars to government was calculated and determined, were the actual state of the resources, and certain accounts of the produce and gross collections in preceding years.

The remaining part of the antient possessions which have been settled in perpetuity, are the district of Trevendaporam, and the two Jagheer villages adjoining it; the former having been formed into six lots, and sold; the latter having been conveyed to the renter, in zemindarry right, without purchase.

In both the old and the newly formed zemindarries, particular estates were assessed at encreasing rates of rent, which were to become fixed, after a certain number of years. This principle was observed in cases where the lands were of a particularly improveable kind, or the state of cultivation had been reduced by adventitious causes of temporary operation.

It would be superfluous, in your Committee, to enter into any circumstantial explanations of the different rules and provisions, relative to the new system of revenue, which has been introduced into the above-mentioned territories, and some other districts, under the government of Fort St. George; or of the nature of those rights, which it has either created or confirmed, whether affecting the Government, the zemindars, or the ryots; as they are fundamentally and substantially the same in principle, as those which have been described to exist, under the land revenue system of the Bengal provinces. Referring the House, therefore, for general information on that head, to the instructions issued to the collectors in the year 1799, as containing a practical application of the principles, according to which the arrangement was progressively adopted, your Committee deem it sufficient here to state,

II.
FORT ST. GEORGE.

state, that the zemindars are declared to be the proprietors of the soil, both waste and cultivated, within the limits of their respective zemindarries; and the ryots or cultivators, their tenants or under farmers, holding their fields from year to year under pottahs or leases, which specify the rent they are to pay to the zemindar, or the share of the crop he is to receive, who is prohibited, under penalties enforced by the courts of justice, from demanding more than the ryots paid or accounted for, at the time of concluding the permanent settlement, or than is agreeable to custom. Of the revenues or share of the crop received by the zemindar from the ryots, which was calculated to be about one-half the gross produce, he stipulated to pay to the government, as *jumma* or rent, about two-thirds; retaining for his own use, the remaining one-third, or about 15 per cent of the gross produce. On the failure of a zemindar, in his payments to government, which he is required to make by periodical instalments, his lands become liable to attachment, and if necessary, to be sold, in order to realize the deficiency; or, more correctly speaking, such a portion of his interest in the soil, which, as it has been stated, consists of his 15 per cent. of the gross produce, more or less, and the waste lands, are disposed of at public auction, and the proceeds applied to the liquidation of the balance outstanding against him. In the case of the failure of a ryot, in his payments or dues to the zemindar, his personal property is liable to be distrained by the latter; and if not sufficient to make good the arrear of rent, he can be ousted from the occupancy of the land cultivated by him; and the zemindar is at liberty to put another ryot into the possession of it, on the usual terms. The proprietary right of the zemindar, as it is termed, does not give him the power of selling the land of his zemindarry, any more than the government is empowered to sell any part of it, when he fails in the discharge of its demand upon him. He can only dispose of his interest in the soil, viz. his 15 per cent. of the gross produce, and the waste land; which he can also, on the principle of a proprietary right in both, bequeath, mortgage, or alienate.

On the establishment of this system of perpetual rents, under a zemindarry tenure, it was made a fundamental condition, that the zemindars or landholders should no longer be suffered to keep up any military force; the preservation of internal order and tranquillity in the respective zemindarries being henceforth vested solely in the government, and in the civil authorities, to whom, under its controul and direction, the public safety was entrusted.

It has been explained in the foregoing part of this Report, that in the antient possessions, the collections from the ryots were chiefly realized, except in as far as regarded the dry grain and garden culture, by taking a share or division of the actual produce, or by commuting such share of the actual produce for its computed value in cash. In the territories since acquired, a money rent had been fixed on each field, having reference only to the quantity and quality of the soil, and not to the varying produce of each year. The public demand on the ryots, which before consisted of several items, and was annually the subject of troublesome and minute adjustment, by being thus, not only consolidated and simplified, but also limited in its amount, appears to have contributed in a great degree, to the improvement of their condition, and to have relieved the government as well as themselves, from those various abuses and peculations, which were before practised on them, by the natives employed in collecting the public dues, as well as by the more powerful ryots. It was probably a conviction of the advantages which had been found to attend this measure, which induced those who were employed in superintending the formation of a permanent settlement of the Northern circars and the Jaghire, to urge the expediency of encouraging the zemindars to adopt the same measure of a fixed money rent. Your Committee think it proper to quote a passage from a letter of the secretary to the board of revenue, on this subject, addressed to the collector of Guntoor: "It has been almost universally observed, that where a moderate money rent prevails, there is found a better agriculture, and a more industrious and substantial class of cultivators, freed from the oppression of the superior ryots, the trammels and speculation exercised by the estimators of the crops, the framer of the dowle (estimate) and the whole phalanx of circar servants; instead of waiting the orders for cutting their fields, long exposed to waste, for the want of it. The ryots sow and reap when best suited to their interests; they feel that every hour of extra labour, every basket of manure carried into the field, is adding to their store, and to the comfort of themselves and families. All is their own; but the amount specified in the sunnud. It simplifies the whole concerns of the country, and establishes

Secretary of Revenue Board to Mr. Scott, dated 25th Oct. 1801.

FIFTH REPORT from the Select Committee on the

II.
FORT ST. GEORGE.

"establishes the clearest data on which, in all cases of dispute or oppression, the courts could act; for all sunnuds are to be registered by the curnum.
 "The arguments used against this species of commutation, are the diversities of the seasons, the chances of markets, and practices on the ryot's fears, that by engaging for a given sum in money, when they may have no produce, he will be ruined. It is carefully concealed, that if the season be bad, he is sure of a higher price for his produce; and, in fact, would receive much more, than if the produce was shared when the high price would prove a spur to the head inhabitants and circar servants, to extract from him, a double portion. It besides, in bad seasons, stimulates the utmost individual exertion, most important to the general welfare; and which ought if possible to be encouraged, especially now that the agreements between the proprietors and ryots can be enforced."

The board were aware, that there was a strong prejudice against this mode of creating a kind of independent property in the villages; inasmuch as long as the division of the produce was continued, and the village concerns were carried on, as it were, on a joint account, so long would the principal cultivators have an opportunity of preying upon the share of the poorer ryots, of sparing their own, and by their influence, depriving the proprietor of his just rights.

It appears, that one of the estates into which the Jaghire was divided, was retained in the hands of government, for the express purpose of introducing the principle of money rents on the cultivation of each field, by way of example to the other inhabitants; but whether in this district, or in the Northern circars, the principle has been brought, into any extensive or general practice, your Committee have not been able to ascertain.

MODERN POSSESSIONS.

Your Committee having thus shortly stated the history of the land revenues, in the ancient territories under the government of Fort St. George, to the period when an assessment in perpetuity of the lands in those territories was introduced; They now proceed to a similar view of the administration of the land revenues, in the more recently acquired Possessions, under the same presidency; previously noticing the periods at which they respectively came under the British government.

The districts of Salem and Kistnagherry, comprizing the Baramahl, and the provinces of Dindigul and Malabar, were ceded to the Company by Tippoo Saheb, under the treaty of peace concluded at Seringapatam, on the 18th March 1792. The Malabar country was, at first, placed under the charge of the Bombay government, and so continued until 1800. The Company were before possessed of the fort and dependencies of Tellicherry, Mylan, and Durmapatam, which yielded only a trifling revenue.

In 1793, the settlement of Pondicherry and its adjacent lands, were acquired in consequence of the war with France; and in 1795, in consequence of the same war, which involved the Company in hostilities with the Dutch, they obtained possession of Pulicat and Sadras.

In 1799, the province of Canara and the districts of Soondah and some other districts, were, according to a schedule annexed to the treaty of partition with the Nizam and the Peishwah, dated the 22d June, in that year, transferred to the Company, as their share of the dominions of the late sultan of Mysore; and by the same treaty, the Company also acquired the province of Coimbatore, the circar lands and pollams of Ballaghaut, and the island of Seringapatam. It was also in the same year, that the province of Tanjore, was by treaty with the Rajah, made over to the Company.

In 1800, under a treaty with the Nizam, dated 12th October, all that tract of country situated south of the rivers Tungbuddra and Kistna, which the Nizam acquired by the treaty of Seringapatam of 1792, and by the treaty of Mysore of 1799, together with the talook of Adoni, and all other of his Highness's talooks south of these rivers, were ceded to the Company. This large portion of territory is what is now called the Ceded Districts; and to these districts, two-thirds of Punganoor and part of Goodiput were added, having been exchanged for certain districts which had been reserved by the treaty of Mysore in 1799, as the eventual portion of the Peishwah; but which, by the supplementary treaty of Mysore, dated 29th December 1803, fell into the possession of the Company. Other districts were

were also obtained in exchange, which were attached to the Malabar and Carnatic territory.

In 1801, the whole of the possessions of the Nabob of Arcot, situated in the Carnatic, with the exception of a small portion retained by him as the household lands of himself and family, were transferred to the Company, by treaty. Of the Pollams situated in the southern part of the Carnatic, commonly called the Southern Pollams, consisting of the Tinnevely, and Manapara Pollams, and the two Marawars, Ramnad, Shevagunga, and of those situated to the westward, called the Western Pollams, the Company had collected the peshcush or tribute, since 1792, under a treaty with the Nabob in that year. In 1795, the Pollam of Ramnad, of which the Company collected the peshcush since 1792, came under their sole and absolute charge and management. The remaining part of the Carnatic acquired by the treaty of 1801, consisted of the districts of Palnaud, Nellore, and Ongole, the province of Arcot, the Pollams of Chittoor, the districts of Satevaid, Tinnevely and Madura.

The papers which have been at different times, laid before the House, have already furnished it with information of the circumstances under which these extensive acquisitions came into the possession of the Company.

A considerable portion of them, consisted of districts held by Poligars or military chieftains; but the remaining, and by far the largest part, had been under the immediate management of the native governments, who collected the revenues, and administered the local affairs, in such manner as they thought proper.

Your Committee will first detail the principles of revenue administration, progressively adopted by the Company's government, in the latter description of territory, generally distinguished by the name of *Circar* or *Havelly* lands.

The interest in the soil was generally found to be divided between the government and the cultivator. The established or understood share of the former, in the crops, from paddy lands, or wet, designated by the term *nunjah*, was generally received in kind, at rates varying from 40 to 60 per cent. of the gross produce; subject to a deduction of certain portions distributed mostly before, but sometimes after the separation of the grain from the husk, among the servants belonging to each village community; and appropriated to charitable uses, the repair of tanks, or the maintenance of the pagodas. The government share of dry grain culture, called *punjah*, which of the pagodas. The government share of dry grain culture, called *punjah*, which was considerably less than in the *nunjah* lands, was mostly received in money, at so much for a fixed measure of land, or so much for the same measure, but varying with the produce. A fixed money rent was also collected on the lands yielding the most valuable articles of produce, termed garden and plantation produce, on which the public demand was still less than on the last mentioned description of culture.

The *nunjah* lands depending on copious irrigation; and the fall of the rains being uncertain, the produce was necessarily rendered precarious also; and this is considered to be the cause of the practice having continued, of the government share being taken in kind. The *punjah* culture requiring only partial supplies of water, were not so frequently exposed to failure; and the risk incurred by the ryot, in engaging for a rent in specie, was consequently less, while the varieties of produce cultivated on the same ground, ripening at different periods of the year, opposed a great obstacle to a division of the crops. The fields allotted to the more valuable articles of garden and plantation produce, were generally secured against a failure of water, by artificial means. The responsibility therefore which attended the payment of a money rent, was still less. This explanation is equally applicable to the Northern circars, and every other part of the British possessions on the coast. The demand on the cultivator was however, by no means confined to the established rates of land tax or rent; for besides the sayer duties and taxes personal and professional, the ryot was subject to extraordinary aids, additional assessments, and to the private exactions of the officers of government, or renters, and their people; so that what was left to the ryot was little more than what he was enabled to secure, by evasion and concealment.

To detail the different abuses, both public and private, which prevailed in the extensive possessions to which the present head of the Report relates, would be only a repetition of those facts which have been stated, in the preceding branch of it. They appear

II.
FORT ST. GEORGE.2d Report of Select
Committee, 1810.
Appendix, N° 29.2d Report of Select
Committee, 1810.
Appendix, N° 48.

HAVELLY LANDS.

FIFTH REPORT from the Select Committee on the

H.
FORT ST. GEORGE,
HAVELLY LANDS.

appear to have been of the same character and description, in every part of the Company's territories. As long as the prince was supplied by his amildars, with as much money as he wanted, he seldom enquired into the means that were used to obtain it, or cared by what breaches of duty and irregular practices they enriched themselves. As they in general purchased their posts, by a bribe to some one, at the seat of government, and as their continuance in office was uncertain and precarious, they suffered no opportunity to pass, of adding to their illicit gains. The amildars were actuated by the same feeling, in regard to those employed under their authority, as long as an amount of revenue was forthcoming, that would satisfy the government; and so it was, in like manner, throughout all the intermediate gradations of public servants, or persons standing in their place in the character of renters, or sub-renters, down to the lowest person, invested with any authority. All received their private advantages; all, in a greater or less degree, in collusion with each other, prostituted the authority with which they were clothed, to serve their own private views. The public accountants, both in the villages and districts, who constituted the official checks on the conduct of those engaged in making the collections, or in superintending those employed in that duty, influenced by the same motives, naturally played into the hands of the latter;—so that the government, under this relaxed and corrupt system of administration, were deprived of all means of ascertaining the oppressions practised on the husbandmen, or the frauds committed on their own rights.

It has been seen, that such parts of the old possessions of the Company as were havelly, were, for many years after they became subject to its rule, let out in large portions, or by districts, to individuals, on longer or shorter leases, who, for the duration of such leases, stood in the same situation as the zemindars; it being left to them, in their districts, as it was to the zemindars, in their zemindaries, to settle with the ryots or cultivators, without any interference in this respect, on the part of the Company's servants; whose concern and intercourse with the natives, from causes which have been explained, seldom extended further in regard to the revenues of the country, than was necessary for making the requisite engagements with the zemindars and renters: that when the provincial councils were abolished in 1794, and collectors appointed throughout the country, it was let out in villages, or in single villages to the head inhabitants, the settlements being made on an estimate of the produce, converted into a money rent; and that it was only in the Jaghire, that any material progress was made under this mode of settlement in reforming abuses, or in ascertaining the resources of the lands; and that the Jaghire and the other havellys continued under village settlements, until they were permanently assessed under zemindary tenures.

Nearly the same system prevailed in the modern possessions of the Company, which were not in the hands of poligars; for it was much the practice of the native Mahomeddan governments, and quite general under that of Mahomed Ally, the Nabob of the Carnatic, and his Son, to farm out the lands in extensive tracts, often whole provinces, for a certain number of years, to individuals; who sub-rented them, by villages to the pottails, or head men, who were left to collect from the other cultivators, as they pleased. The oppression of the under-renters principally consisted, as they did in the Northern circars, in levying private contributions on frivolous and unwarrantable pretences; in under-assessing the lands in the occupation of themselves, their relations and friends, making up the difference by an over-assessment of the other village cultivators, more especially on those who were the poorest, and therefore the least able to protect themselves; in forcing the inferior ryots to cultivate their lands, and perform for them, free of charge, various other services; in monopolizing the produce of the several villages, which they afterwards disposed of at an advanced price: and in applying to their own use, the allowances and perquisites of the pagodas and village servants, by which the parties were deprived of their rights, or the inhabitants as was often the case, were obliged to make good the loss. One of the greatest abuses which was found to exist, as more immediately affecting the interests of government, was the undue and irregular alienations of land.

From the impracticability of at once entering upon a detailed plan of management, the lands, in the first instance, were farmed out on the principle which generally obtained in the country; but as soon as circumstances would admit, engagements were entered into for the rents of each village, with its head inhabitants, who again sub-rented each field or fields, and settled with each ryot, or with the community of the village, who were to arrange among themselves the land they were respectively to occupy

and pay for. The renters were required to grant pottahs to the ryots, specifying the payments they are to make for the particular fields they cultivated, beyond the amount of which, they were prohibited from collecting. As long, however, as this system of farming out the collections of each village to the head inhabitant, for a specific sum, continued, (leaving to these renters, as was necessarily the case, the whole conduct of affairs in their respective villages) a bar existed to any effectual investigation into the defects and abuses in the land revenues. The records of the Company abound with proofs of the great deceptions and frauds practised by the village renters, in conjunction with the curnums, in order to conceal the value of the lands, and the actual quality and kinds of cultivation; and also of the serious and extensive injuries inflicted on the cultivators by the former; by which the interests of the bulk of the people, were sacrificed to the injustice and extortionate demands, of comparatively a few individuals. The agency of renters, intermediate between the government and the cultivators of a village, was no longer adhered to, than until the European local authorities had acquired that knowledge, by which they could see their way sufficiently to enable them to adopt a more scrutinous system of management, calculated, in its detailed operations and progress, to furnish them with a full insight into the whole minutiae of the revenue affairs of the country, and of those various abuses which had grown up under the native administration, for the collection of the revenues, either as they immediately affected the welfare of the people, or the interests of the state. The mode which it appears to have been the settled and uniform policy of the Madras government to adopt, for the accomplishment of these necessary and important purposes, was for the collector, instead of renting the lands of a village to the head inhabitant of it, to enter into direct engagements with every ryot or cultivator situated within its boundaries, for the revenue he was to pay, on account of the land he occupied. This mode of renting, has generally been called a *ryot-war settlement*. The head inhabitants foreseeing that this change would be attended with the downfall of that power and oppressive influence, which they had long exercised over the common cultivators, and by which they enriched themselves at their cost and that of government; on its first introduction, naturally threw every obstruction in the way, which artifice could suggest, or self-interest stimulate, to embarrass and retard its operation. They left their villages, carrying with them their dependants, and such others, as from connexion or promises they could seduce; but when they found, from their cultivation being engaged for by those whom they could not influence, that their design of bringing the collector to terms, was not likely to be successful; those in the Carnatic country, and to whom the foregoing observations are more particularly intended to apply, appear, in frequent instances, to have repaired to the presidency in numbers, in the hope of compassing their purpose, by bringing discredit on the collector; endeavouring to interest the board of revenue and the government, by false representations of over assessments, and abuse of authority. Such was the ascendancy which they possessed over the minds of the ryots, and the dread entertained of their power, that it was with difficulty, that those helpless people could be prevailed upon to acknowledge or state their grievances, and divulge their distress.

By a firm and steady conduct on the part of the collectors, aided by the sanction and support of the government, the confederated opposition of the pottails was subdued; and their concern with the revenues of the villages to which they belonged, was confined to the duty originally assigned them under the Hindoo governments, of collecting on the behalf of the government, the rents from the ryots, under the orders, and subject to the control of the Company's collector, and the servants employed more immediately under his authority. In some of the territories acquired since 1792, ryot-war settlements were at once made with the cultivators, without previously having recourse to village settlements.

As connected with this detailed mode of management, and in order to secure all the advantages to be derived from it, a regular survey of the lands was undertaken; by which it was ascertained what was the real extent of land cultivated, the different descriptions of it, both with reference to the tenures by which it was held, and the kinds of produce which it yielded; what quantity a given portion of seed would yield of a particular produce; what was the extent of land, either uncultivated or waste, and also, what was the share of the produce to which, according to the unadulterated usage of the country, the government was entitled. It was one great recommendation in favour of this mode of settlement, that it was most favourable to the prosecution of such a survey; and it was for this reason, that the Madras presi-

FIFTH REPORT from the Select Committee on the

gency in 1805, when the supreme government directed the introduction of village leases for three years similar to those which had been formed in the territories ceded by the Nabob Vizier of Oude, objected to the abandonment of the existing principle of collecting the dues of the state from the ryots, immediately through its own officers; and prevailed on the Bengal presidency to allow of its continuance.

The use of these surveys, appears to the Committee to have consisted, not only in the means which they furnished the collectors of detecting false returns respecting lands actually cultivated, and which therefore ought to have paid rent, and of adjusting the demand on the ryot, on uniform principles; but it also laid the best foundation for introducing a fixed money rent on the land itself, according to its extent and value, instead of a pecuniary commutation for the government's share of the actual produce of the year, which, where a division of the crop in kind did not take place, had been heretofore generally adopted by the Company's collectors, under the plan of village settlements. In those districts, therefore, in which the lands had been surveyed and engagements were contracted with the actual cultivators, the extent and value of the lands being determined by the survey, reference being also had in most cases to the average produce of past years, the share of the produce, thus considered to belong to the circar, was converted into a fixed money rent, regulated by the price of grain in the market, for a certain number of years. The cultivator thus enjoyed exclusively, without any participation on the part of government, the benefit of whatever additional labour, or additional improvements, he might bestow on the land; while the demand on him, being simplified and defined, was calculated to relieve him, as well as the state, from those frauds and impositions which the native officers of revenue were at all times disposed to practise, when opportunities offered for doing so, without detection.

Where individual settlements had been adopted, but a survey of the land had not been effected, the money assessment was nevertheless made on the land, and not on the actual produce; being framed on an average of the returns of one year with another; but it appears, that, in almost every district, the assessment was subsequently corrected by a survey.

In order that the general rules and principles, by which the assessment on the different sorts of produce were regulated, should be made known, as well for the public information of the inhabitants, as a general guide for the native servants on all occasions of dispute, a *corolhama*, or proclamation, was circulated, announcing and explaining such rules and principles. Besides which, the collectors or their assistants granted to each cultivator a pottah, or lease, for the year, specifying the extent and quality of his land, and the sum he engaged to pay for it, as rent. The rent was for some years liable to those variations in particular cases, which were necessary for the purpose of correcting any errors which might have crept into the survey, and any irregularities in the assessment, founded on such survey, which the annually returning process of the ryot-war settlement naturally brought to light. Alterations in the assessment were also occasioned by the gradual encrease made to it, as the circumstances of the cultivators, and the state of agriculture improved, in order to raise it to what was considered the *standard rent*: but having reached that point, it remained at the same amount, unless the ryot, under his yearly settlements, either threw up part of his land, or extended his cultivation, by engaging for a larger quantity. If he undertook to cultivate additional fields that were unoccupied or waste, the rent of such fields, furnished an encrease of land revenue to the government; and if he this year, declined to engage for as much land as he did, in the last, a diminution in the amount of rent to be paid by the individual was occasioned thereby, and a consequent diminution of the revenue of government; unless the land given up by one cultivator, should happen to be engaged for by another. A decrease of revenue might also arise by reason of a remission or reduction of the public demand, on a particular portion of land, in consequence of bad seasons, or other unavoidable calamities, which might disqualify the cultivator from paying the full assessment on his land.

The survey valuation, regulated on the principles which have been described, rather constituted the *maximum* of assessment, than the absolute demand upon the cultivator for that rate of assessment, though regulated with reference to the fixed rules which had formerly been observed by the native governments, but which had in later periods been infringed upon to a considerable extent by extra demands, or additions to the original assessments; yet the proportion which, in most of the districts, it bore to his means, often rendered him incapable of paying it, in a very unfavourable season,

season, or under any accidents of a particularly untoward kind, without impairing the resources of the country. The first thing, therefore, done under a ryot-war settlement, was, for the collector, or his assistants, or both, attended by the tehsildars or native collectors of districts, and by some of the servants immediately employed in their cutcherries or offices of business, to make a tour at the period for commencing the labours of agriculture of the country under their respective charge, for the purpose of learning from the ryots, whom they assembled at convenient situations, their engagements for cultivation. This being ascertained, it was then settled with them what should be the utmost demand to which they were liable for the year. If the country was in an ordinary state of prosperity, that is, if no circumstances of so adverse a nature had occurred, in the year which had expired, as to render the ryots unable, with reference to the productiveness of their lands, to answer for an amount of revenue equal to the survey or standard rent; that amount was declared to be the demand: on the other hand, if the districts had by any calamity been reduced to a state of distress, and the circumstances of the ryot were not adequate to the payment of the standard assessment, it was accordingly lowered; and to such as stood in need of it, *tuccarvee*, or advances of money were made, to purchase seeds and implements, and to hire labourers. The assistance afforded for these necessary purposes, was regulated by the tehsildars and potails, under the eye or control of the collectors; whose duty it also was, during the progress of cultivation, to stimulate their industry, and guide their labours, to the advantage of themselves and to the increase of the public revenue. When the season became sufficiently advanced, to enable the collector and his assistants to judge from the appearance and state of the crops, as to the means of the ryots to pay their rents, they made a second tour of their districts for that purpose. The reports of the potails were then received, and the accounts of the *curnums* examined. Each case of alleged injustice or error in classing or assessing the lands, was ascertained by confronting the parties, investigating the accounts, and consulting the other ryots of the village; and when the complaint was not an individual, but a general one, by calling in the aid of those belonging to the neighbouring villages.

An equal assessment throughout a district is necessarily advantageous to the great body of the ryots. Those residing in contiguous villages are well acquainted with each others circumstances, and with the proportion of the public demand to which they are properly liable, and that which they actually account for to the government. If a particular village was considered to be under-assessed by the cultivators of another village in their vicinity, the adjoining villages were found ready to give information on the subject; either from jealousy at finding their neighbours thus favoured, or from a hope of obtaining, by this means, a reduction of their own burthens. If the rents of the village exceeded the just standard, they felt it to be their interest, when called upon, to give evidence of the fact; lest in the event of being themselves placed in the same unfavourable circumstances, they should not be fairly dealt with by those of the adjacent communities. In some districts, the inhabitants were made jointly and severally responsible for the payment of their rents, by which they were made liable to an additional assessment, in case of the failure of particular individuals, in order to supply the deficiency which there would otherwise be in the realization of the public dues. But this principle of joint security was but seldom enforced. Its utility consisted in creating an interest among the ryots, to give correct information of each others situation and circumstances, in aid of the collector's proceedings; but it appears to the Committee to have been better calculated to secure the public revenue from failure, than to render individual justice to the people.

If remissions were thought necessary, the signature of the collector, or his assistants, final arrangements, in writing, under the signature of the collector, or his assistants, were entered into for the exact amount each ryot would be required to pay, and for which his property was made answerable in case of failure. This is what was called, the conclusion of the settlement; which, having been effected, it only remained to collect, through the medium of the tehsildars and potails, the rents thus definitively settled.

Under this mode of adjusting the rents of a village, the ryot knew before he set his oxen to the plough and dropped his seed into the ground, what was the utmost limit of rent that he could be called on to pay; and that the advantage of additional labour employed upon his fields would be all his own, as well as the advantage of additional produce in an abundant season. He also knew, that in an unfavourable season, an abatement of that demand would be made in his favour, if his diminished means rendered him unable to satisfy it. He further knew, that if the potail required him to

FIFTH REPORT *from the Select Committee on the*

II.

FORT ST. GEORGE.

HAVELLY LANDS.

to pay more than the sum at which his rent was finally fixed by the collector, he had only to prefer his complaint. His pottah, or lease, not only specified the land he occupied, but also the rent he was to pay; while the receipt which the pottah or village collector was required to grant him for every payment he made, was evidence of what he had actually accounted for as rent. If, therefore, more was exacted from him than was fairly due, he had only to represent the matter to the collector, or his principal servants, and to produce his pottah and receipt; and then what had been unduly wrested from him would be immediately restored. The pottahs and cummums on the other hand, well knew that the door to complaint being thrown wide open by the collector, and access to him by the ryot being easy, they were constantly liable to exposure, if they acted oppressively, unjustly, or corruptly; that the penalty bonds, in which all the revenue servants entered, would be enforced against them, and that a fine, a suspension, or dismissal, was, on the detection of their improper proceedings the consequence they were to expect. Under the system which has been thus briefly explained, and in due conformity to the Hindoo revenue institutions, a regular establishment was kept up of sheristadars, or district accountants, as a check upon the village cummums, and through whom their annual statements were forwarded to the chattri of the collector, where they underwent the examination of a head sheristadar.

Habituated as the ryots were under their native governments to arbitrary imposts and private exactions, it was not to be expected that, on the first establishment of a ryot-war management, they would immediately raise the voice of complaint against their oppressors. On the contrary, they evinced a reluctance to come forward and make known their grievances. It is not by the instantaneous effect of any system, that an extensive and complicated evil of long continuance, can be removed or remedied. By learning, however, that the ruling authority in the collectorship, had not only limited and defined the payments they were to make, but acted upon the principle which they had thus announced, and required all other persons employed under their authority in the business of the collections, to do the same; they soon became emboldened to resist all extra demands, whether in the shape of public impost or of individual extortion. They also, by becoming freed from those rapacious demands to which they were formerly a prey, and secured in the protection and enjoyment of their rights, no longer had that motive for resorting to the practices of evasion, chicanery, and corruption, to which they were before impelled, in order to save themselves, in some degree at least, from the effects of such injustice.

It appears to your Committee, that the practice of entering into engagements with each cultivator of the soil, and of fixing the assessment on a survey valuation, was first adopted under the Company's government, in the Baramahal country.

This portion of territory was ceded, as the Committee have stated, in 1792; and, as the little improvement which had at that period, taken place in the administration of the revenues in the ancient possessions of the Company, rendered it difficult to find among the civil servants of the presidency of Fort St. George, individuals possessed of those qualifications which were necessary for the proper and efficient discharge of the duties of a collector, more especially in a territory newly obtained, the successful management of which would greatly depend on the measures that were in the first instance adopted; Lord Cornwallis entrusted the districts in question, to the charge and superintendence of Captain Alex^r Read and three other military officers; all of whom were well acquainted with the native languages, and with the habits and manners of the people; and at the same time, possessed that activity, zeal, and ability, which were so requisite to ensure success to their labours. They applied themselves to an enquiry into local usages, as the only ground on which they could rightly proceed in framing and settling a revenue system for the country. Their earliest investigations related to the customary divisions of the crop, the nature of the produce, and the manner of keeping the revenue accounts; tracing, as they proceeded in their enquiries, the origin and progress of every civil institution in the country; and connecting therewith, not only a particular examination into the theory, practice and operation of the revenue management, which they found to exist under the Mahomeddan rule of Hyder Ali and Tippoo Sahib, but also during the preceding period, when the Baramahal was governed by its native Hindoo princes.

The principle on which Captain (afterwards Colonel) Read, administered the revenues of the territory, and the regulations which he established for the guidance of his assistants and of all other officers in the discharge of their respective duties, as well as the manner in which the business of European superintendence was carried on, appears to have become the general guide of the revenue authorities in the other parts

of that territory. In the districts of Dindigul and Coimbatore, in the province of Canara, and in the Ceded districts, the system of Colonel Read was introduced by *collectors, who had served under that gentleman; who were not only the active instruments by which he was enabled to carry his arrangements into effect; but by whose talents and local knowledge, he was most materially aided, in devising a system of revenue administration for the country under his charge.

It was by means of the mode of collection to which the Committee have thus particularly referred, sanctioned as it appears by the ancient Hindoo practice; which Colonel Read had the merit of establishing in the districts originally placed under his superintendence; and which was in almost every instance, progressively carried into effect in the other parts of the Company's modern possessions on the coast, as they became subject to the British authority; either by those who had acted under that collector as his assistants, or by such as were afterwards trained and instructed in the business of revenue management by those assistants, when they were themselves appointed to collectorships; that a body of information has been collected, with respect to the resources and value of the lands, and of the actual situation of those connected with the soil, far more accurate and minute than had ever before been obtained in regard to any of the Company's possessions in the East, or than it appears to your Committee practicable to acquire in any Indian country, without those facilities peculiar to this system.

For the better information of the House, as to the manner in which the ryot-war settlement of a district is conducted, from its first stage of progress to its ultimate conclusion, the Committee have inserted in the Appendix to this Report, a communication on that subject, which was delivered into the Madras government in the year 1806, by Lieutenant Colonel Thomas Munro, while in charge of the Ceded districts, and which furnishes the clearest explanation of the principles and process according to which this plan of revenue administration is carried on, that is to be found on the records of the Company. It was prepared by Lieutenant Colonel Munro, at the desire of the court of directors. They have added the instructions issued by that collector to his assistants, as to the different modes of forming a ryot-war settlement in the first instance, where a survey valuation of the lands has not been made, and as to the considerations which should guide a collector's judgment, in granting remissions of rent; and also the instructions of Mr. Ravenshaw, the collector of the southern division of Arcot, to the European servants employed under his authority, relating to the subject of conducting a ryot-war settlement, which, though not so full and particular as the communications of Lieutenant Colonel Munro, are considered to be documents proper to be laid before the House, as illustrative of general principles. There will also be found under the same head of the Appendix, Extracts from some of the Reports of the collectors, explanatory of the surveys and assessments of the districts, to which your Committee have referred, as forming the basis of the ryot-war rents.

A mode of collection, so detailed in its principles as that which the Committee have described, must necessarily be in its commencement a difficult and troublesome undertaking; but when once the survey-rent is accomplished, and has been adjusted by the information and experience afterwards acquired on the occasions which annually occurred of making the settlements; and by the aid it receives from a variety of other co-operating causes, among which the assistance of the inhabitants themselves is not the least important, it becomes a less arduous and comparatively simple operation, the success of which principally and almost wholly depends on an active, uniform and unrelaxed exercise of superintendence and personal controul and inspection on the part of the collectors, over the different gradations of public servants employed under their authority; in seeing that those servants do their duty; not in attempting to do it for them. Very fortunately, all the gentlemen selected by Lord Cornwallis to serve with Colonel Read, were highly qualified in all the attainments and talents required for this unceasing labour. A practical knowledge of languages, pure intentions, clear understanding, and active habits of body and mind, were all indispensable to make the ryots feel the pervading care and vigilance of a collector, under such a system. All these qualities, were eminently possessed by Colonel Munro, Captains Macleod and Graham, and by Mr. Hurdie, who was appointed by Lord Hobart.

It appears to the Committee, from the examinations which they have made into the effects of the ryot-war principle of settlement, throughout the modern possessions of the Company under the Madras presidency, that it has greatly improved the situation of the cultivator, by limiting the bounds of the public assessment, and adjusting the actual demand on each person subject to such assessment, according to his ability to satisfy

II.

FORT ST. GEORGE.

HAVELLY LANDS.

*Capt^l The^l Munro,
A. Macleod, J. G.
Graham, and Mr.
Hurdie.

Reports and Extracts
from Reports of Collec-
tors, on the mode of
conducting a Ryotwar
Settlement, and expla-
natory of surveys and
assessments:

Appendix, No 20.

FIFTH REPORT from the Select Committee on the

satisfy it; by relieving him from the oppressive exactions of the native revenue officers, and securing him in the protection of his property and rights. So favourable a change in their condition, has necessarily excited a confidence among the ryots, in the equity and justice of the Company's government; and this confidence, has derived material strength, from having periodically and frequently opened to them, a ready and direct channel of communication and intercourse with the immediate representatives of government, on all matters connected with their interests and grievances; which has had the effect of binding them, as it were to it, and of rendering them the real instead of nominal subjects of the Company; while the natural consequences have been, that the ryots have received a new incentive to industry, cultivation has been gradually extended, by which an augmentation of the public revenue has been yielded, without an increase of assessment.

Of the beneficial effects of a ryot-war settlement, in advancing the welfare and prosperity of a country, and in augmenting the revenues of the state when judiciously and ably conducted, the records of the Company furnish a very striking instance, which the Committee deem it proper to bring under the notice of the House. The Ceded districts were obtained by the Company in 1800, and were placed under Lieutenant-Colonel Thomas Munro. This very extensive tract of country, which including the tributary district of Kurnoul, is larger than Scotland, and which is considered to contain a population of about two millions, had been sunk to the lowest point of declension, by a weak and improvident government. The value at which it was ceded was 16,51,545 star pagodas, including all heads of revenue. The collector, in the first instance, fixed his rents at a rate, much below what had been the former demand, encouraging it only as the means of the ryot, and the improving state of the country, enabled him safely to do. He returned to England at the end of the year 1807, having been upwards of seven years in the charge of the districts. During this period, the land revenues had increased from 10,06,593 pagodas to 15,17,272; having in one year (1805-6), in which the season was extraordinarily favorable, exceeded that amount, in considerably more than a lac of S. pagodas. The whole amount realized within that period, and up to the conclusion of the revenue year 1807-8, including the other branches of revenue, was no less than 1,19,90,419 star pagodas, with a remission on the whole, of no more than 3,415 pagodas, or 1 fanam 22 cash per cent. It was recorded, by the acting governor, on the resignation of Lieutenant Colonel Munro, (and the good effects of his administration is represented, in equally strong terms by the board of revenue,) that "the inhabitants, from disunited hordes of lawless freebooters, had become as far advanced in civilization, submission to the laws, and obedience to the magistrates, as any of the subjects under the Madras government: that every one, seemed satisfied with his situation; and that the regret of the people was universal, on the departure of the principal collector." It was also stated by the principal collector himself, on that occasion, that "if no alteration was attempted, the Ceded districts would yield, one year with another, about 18 lacs of pagodas: and that it would never be necessary to call out a single sepoy to support the collections." In the following year, 1808-9, the total collections amounted to no less than S' pag' 18,02,570: of which sum S' pag' 16,60,908 consisted of land revenue only.

The province of Malabar, into which the same principle of revenue settlement has been of late years introduced, was, on its coming into the possession of the Company in 1792, annexed to the presidency of Bombay, as your Committee have already stated. It was found to labour under all the evils that could be inflicted on it, by the hand of oppression and injustice; and the administration of its affairs, while it continued under the Bombay government, was by no means calculated to improve its condition. Malabar, on its invasion and conquest by Hyder Ally, was governed by a race of rajahs exercising in their respective districts, an authority nearly independent. The land was mostly in the possession of the nairs, a description of Hindoos, were subjected, during the Mahomeddan rule of Hyder and Tippoo Saib, but more particularly during the reign of the latter, obliged them to seek refuge in other countries, from whence they waged war with their oppressors. The power and authority which they had possessed in the country, were conferred on the mopillas, a people who professed the Mahomeddan faith, and who appear to have come from Arabia, and had conducted the trade with the Red Sea from the most ancient times. On them, all the confidence of the prince was bestowed; and they became throughout Malabar, the officers and instruments of government. On the breaking out of the war between the Company and Tippoo Saib, in 1790; the rajahs, the nairs and other Hindoos, who were not included in the lower orders, were either leading a predatory

predatory life in the Jungles, or were living in Travancore. They were then allowed to join the British army; as those who, in avenging their own injuries, might prove useful allies. It appears, however, that their services, had they been able to afford any, were not necessary, as the war was terminated without their assistance, by the battle of Travancore, where none of them were present. One of the first acts of the Bombay government was, to reinstate the rajahs and nairs on their former footing, and to divide the province into three districts, which were placed under the charge of three Company's servants, a supervisor and two superintendents; by whom an annual settlement of the revenues was formed with the rajahs and nairs. The next settlement, which was for the same term, was formed by commissioners, who had been appointed to superintend the affairs of the province. The settlement which followed, was for the period of five years; but the failure of the rajahs in their engagements, obliged the government at different times to assume the collection of the revenues, before the expiration of the leases in 1799. The three settlements thus successively made, were for a very inadequate revenue; and large balances had accrued. They were founded on no better data, than fabricated estimates, prepared by native interpreters, acting in conjunction with the servants of the rajahs and nairs.

In 1799, the offices of superintendent were abolished; and the province was formed into twelve circles or collectorates, to which Company's servants were appointed. The office of supervisor had been previously discontinued, on the appointment of joint commissioners from Bengal and Bombay, in lieu of the former commissioners appointed by the Bombay government. The duties of the commissioners extended to a general controul over every department connected with the civil administration of the province; in the exercise of which, they were guided by certain regulations, and by instructions subsequently furnished by the supreme government at Calcutta. The regulations here referred to, provided for the civil and criminal administration of justice, and were similar to those of the Bengal government, antecedent to the year 1793.

The rajahs who had been re-established by the Company's government, on the acquisition of the province, knew of no other system of managing its affairs, than that which they had themselves formerly exercised or witnessed, under the reigns of Hyder and Tippoo. Hence it was, that the unjust and oppressive principles of the former governments, were continued; while the feudal institutions of military service were revived; and an influence and power was thus brought again into action, that were independent, as it were, of the ruling authority; and which came to be employed, in resisting it. Nearly the whole of the rajahs and nairs who were leagued together, having forfeited their lands under the quinquennial settlements, afterwards hoisted the standard of rebellion, by which a great part of the country was thrown into a state of internal disturbance, which could be subdued only by a military force. There was also too much reason to apprehend, that the form of government, both revenue and judicial, which had been adopted, did not accord with the feelings and prejudices of the people, nor with the circumstances of the country.

In this state of things, the Bengal government issued instructions in the early part of 1800, to the Bombay government, to transfer the province to the charge of the Madras presidency; directions being at the same time given to that presidency, for the better establishment of order and good government therein. The transfer took place in June of the same year. The first measure adopted by Lord Clive, was to call upon the local authorities in the province, for information respecting its concerns, and the modes in which the revenues and the administration of justice were then carried on.

This information having been obtained from the commissioners and the collectors in the districts, Lord Clive in September 1801, recorded a separate minute; in which he considered, first, the extent of the authority of the Company, as established in Malabar; and secondly, the nature of the government, which had been introduced for the administration of its affairs.

He observed, "that the plan of civil government introduced into Malabar, at the time that province was transferred to the management of the Company, was founded upon the labours of the first commissioners appointed for the affairs of

Letter from Bengal to Madras, dated 26th May 1800.

Letter from Bengal to Bombay, dated 26th May 1800.

Revenue Let. to Court of Directors, dated 18 March 1801; par. 15.

Commissioners' Report to Board of Revenue, dated 14th August 1800, and Reports of Collectors of Circles, Lord Clive's Minute, recorded on 5th Sept. 1801.

£. 660,618.

£. 102,637. to £. 606,969.

£. 4796,168.

£. 1,366.

or 0s. 2d. 7/3 per cent.

Minute of President,

dated 26th Oct. 1807.

Revenue Let. from Fort

St. George, of 21st Oct.

1807; par. 254-261.

General Report of

Board of Rev. 5th Oct.

1808; par. 156-159.

Appendix, N° 21.

£. 721,038. £. 667,963.

FIFTH REPORT from the Select Committee on the

"Malabar; that, debarred by their local residence, from the means of obtaining authentic information, they supplied the defect with elaborate descriptions of a speculative nature, and with hypothetical propositions of improvement, founded on the information of their native interpreters; and of the interested servants of the native rajahs; that the form of government founded on those arrangements, was administered under the authority of a supervisor, and of two superintendents; that the form thus established, resembled that of the provincial councils in Bengal, and in the Northern circars, with the addition of a system of judicature in some respects similar to that, which had been introduced into the territories of Bengal; that the prostitution of the public authority under that form of government, to purposes of fraud, peculation, and corruption, required a modification of it; and that an arrangement had been accordingly made for executing the office of supervisor by means of a commission; and that at a subsequent period, subordinate collectors were appointed, subject to the controul and authority of the commission for the administration of the revenues; that the means of appointing local collectors, if it had been established on proper principles, was calculated to have removed the errors of the system, under the administration of a commission; but that the collectors of Malabar appeared to have been precluded from the primary objects of their duty, and to have been limited to the execution of the orders of the commission; that independently of this fundamental objection, the appointment of those officers appeared to have been too recent, to admit of the acquisition of useful knowledge from authentic sources; and that it was accordingly observable in their reports, that the public revenue had been determined, and was then collected, on information derived from the reports of canongoes, confirmed by the commissioners; that it was not surprising that the annexation of Malabar to the government of Bombay should have produced erroneous opinions, with respect to the mode of governing that province; that the distance from the seat of government, the extent of territory compared with the former possessions subject to that presidency, and the general inexperience of the servants of that establishment, with regard to the administration of revenue, all conspired to augment the imaginary importance of Malabar; and that accordingly, that province, which under more auspicious circumstances, would have been subjected to the superintendence of one or two collectors at little expense to the state, had been erected into a distinct government, with the attendant train of financial, commercial, and even political considerations; that this plan of administration was accompanied with a proportional rate of expense, for that while the civil disbursements of the past year exceeded fifty-four per cent. of the revenue, the military establishments remained under the government of Bombay, rendered that province a burthensome incumbrance to the general finances of the Company."—He further observed, "That the fear of exercising, and the subsequent failure in the attempt to exercise the power of government, had reduced the local administration to the lowest degree of estimation in the minds of the native inhabitants; that the collection of the public revenue depended more on the sufferance, than the obedience of our subjects; that the administration of police was rendered abortive, by the fear entertained of a ferocious banditti; and the apprehension of provoking the resentment of the offenders, rendered it dangerous to enforce the sentence of our criminal courts."

Under these circumstances, Lord Clive considered, that the system of government which had existed in Malabar, had proved incapable of asserting and maintaining the supremacy of the British power; either as relating to the realization of the revenues, or to the enforcement of the sentences passed by the criminal courts; and he proposed, 1st, That the commission should be dissolved: 2d, That the functions of the criminal court should be suspended: 3d, That the powers entrusted already to the officer commanding the forces in Malabar, for the purpose of bringing the rebels to trial by summary process, be extended to all cases of a criminal nature: 4th, That for the civil government of the province, one principal collector, and subordinate collectors, be appointed: 5th, That the collector and subordinate collectors continue to administer justice in civil causes, according to the forms then established in Malabar.

These propositions were carried into effect, and the province was committed to the management of one of the military officers who had been engaged in revenue duties in the Barahmahl country; and three subordinate collectors.

Instructions to
Major Mac Leod,
dated 14th Sept.
1801.

At

At the time this arrangement took place, it would appear from the reports furnished to Lord Clive, and by the former collectors of circles, that the settlement of a few districts or parts of the country, continued to be made with the rajahs and nairs, or nambars, or rather the collections were made by them; they receiving a commission on the revenues. They were, in some parts, required to grant the ryots, muchelkas, or written engagements; but this was little attended to. Several gradations of officers were also appointed to check the misappropriation of the revenues by the rajahs, but without avail. These officers were desired to produce a certain sum within a stipulated period, under pain of being removed from office. This led to the greatest oppressions being committed on the ryots and the rajahs, down to the common *kolkars* or peons, employed under the head native officers and assistants; all derived their unauthorized advantages, at the expense of both government and the ryots.

In the greater part of the country, owing to the general failure in their payments under the quinquennial lease, the rajahs, with whom nearly all the settlements were made on the principle above explained, were allowed their malikana or 20 per cent. on the net collections; and the settlements were made partly with the landholders or proprietors of the soil, (for most of the lands in Malabar, as will be hereafter explained, were the private property of individuals), and partly with the *khudians* or cultivators. In the latter case, that is, where the lands were in the occupation of tenants, generally as persons to whom they had been mortgaged, the tenants, before they settled with the government officers, paid to their landholders, who were either rajahs, nairs, nambouries, or potalies, or managers of temples, one fifth of the revenues, after deducting the interest on the mortgage of the lands, if they were mortgaged; for which payment, they produced the receipt of the landlord to the Company's collector.

The system of revenue management, which the collector was instructed to adopt, was that of ryot-war settlements, conducted in the mode in which they were then carrying into effect, by Lieutenant Colonel Munro, in the Ceded districts. It is still adhered to; and though rebellion and civil disturbances continued to prevail in the province, for several years after it was transferred to the presidency of Fort St. George, the revenues have nevertheless gone on increasing in their amount, and have been collected with extraordinary facility. The great improvement which has taken place in the affairs of this province, exhibiting, as it now does, a state of perfect tranquillity and growing opulence, would appear in a great degree, to be attributed to the judicious local arrangements of Mr. Warden, the collector, who was appointed to that important situation in the year 1803-4, and still continues to discharge the duties of it.

The only countries besides Malabar, of the revenue management, of which it is deemed necessary to make any separate mention under this head of the report, is that of Tanjore, and that part of the Tinnevely country, not in the hands of the Poligars.

In Tanjore, the revenues were realized under the former government, partly by a division of the crop, and partly by a grain rent or monied commutation of the produce, and partly by a fixed rent in specie; each rent settlement combined more than the interest of one village, and did not descend to an engagement with each individual. In later years, a new class of persons was introduced, between the government and the head ryots, called *puttuckdars*; under whose superintendence, the lands were gradually placed; but, at no period, were they employed over the whole province. The number of villages included in the rent of a puttuckhary, varied from 128 to 1. They appear to have acted in the character of zemindarry farmers. Where they had not been established, the modes of collection before described, continued in practice. On the province being transferred to the British government, the puttuckdars were removed, on account of their oppressions on the inhabitants, and of their standing in the way of a full investigation of the revenues of the country. It was not till 1804, that the principle of ryot-war rents was extended to this province; the rents being fixed with reference to the produce on an average number of years only, and not, as in other parts of the country, on a survey valuation of the land also.

In

Extract Genl Report
of Revenue Board;
dated 5th Oct. 1808.

Appendix, No. 22.

Reports of Collec-
tors, of Board of
Revenue, and of
Tanjore Committee.

H.
FORT ST. GEORGE.

HAVELLY LANDS.

Reports of Collectors of
Board of Revenue, and
Report of Mr. John
Hodgson, on the Af-
fairs of Tinnevelly.

In that portion of Tinnevelly, which has been specified, the settlements from local circumstances of a particular kind, arising out of the uncertainty of the seasons, proceeded on the same principles which had regulated the demand of the native government. It was a system, which partook very much of the nature of an amance management. The produce of the paddy lands was divided into fixed proportions, between the cultivator and the government; and of the two principal wet crops, the government share of the first, was sold by its own officers; and of the second, about one-third was also taken by the government, late in the harvest year, often not two months before its expiration. A kind of settlement was formed with the inhabitants; made up of an estimated value of the portion of the latter description of produce left with them, of the fixed rent on dry grain lands, and of the usual taxes on other lands and on professions. In 1805, the fixed money rent on the dry grain land, was regulated by a survey; and it was collected on the ryot-war principle. This measure, as being calculated to annihilate the improper influence and tyrannous exactions of the superior inhabitants, induced them to use every exertion to prevail on the inferior ryots to resist it; but as soon as a few villages were settled, and pottahs delivered, their interested persuasions were disregarded by the other cultivators.

Your Committee have thus brought down the history of the revenue management, in that large portion of the territories under the Madras presidency, to which this branch of their Report professes to relate, to the year 1807; when the whole of it was under ryot-war rents; excepting the part of the Tinnevelly province just noticed, and also the circar lands of Salem and Kistnagherry, or the Baramahl, and the province of Dindigul, which having been divided into separate allotments, were sold to individuals on the terms of a permanent zemindarry tenure, in the years 1803-4-5. The Salem and Kistnagherry districts were formed into 228 estates, and assessed with reference to the average of rents in preceding years, and to the expected additional resources of waste lands. In the ancient possessions of the Company, the calculations on which the permanent rents were founded, were the result of a system of zemindarry or village rents; but in Salem and Kistnagherry, they were formed on the information derived under ryot-war settlements, which had at an early period been introduced, and were continued until the lands were assessed in perpetuity. In some few instances the rents were fixed on the principle of adding 10 per cent. to the jumma of 1801-2. The circar lands of Dindigul, in which were included certain pollams, which had either been declared forfeit, or had reverted to the government on failure of heirs, consisted of 40 estates. The jumma on these estates was determined principally with reference to a ryot-war survey rent on each field, which had been progressively increasing for several years, but had not reached the standard at which it was fixed.

In the years 1807 and 8, the government of Fort St. George, came to the determination of giving up the principle, which had obtained in the lands in which zemindarry settlements in perpetuity had not been established, of collecting the public revenue from each individual cultivator, through the agency of its own servants; and of recurring to the system, which formerly obtained, of village rents.

Before the Committee proceed to describe the nature of this change, and the circumstances which led to it, they think it proper to furnish some information, on several measures of internal arrangement connected with the administration of the land revenues, which chiefly took place during the continuance of the ryot-war settlements; and also with such an account of the landed rights and tenures as they are enabled to afford from the official documents, which have been transmitted to England.

It has been shown, under a former head of this Report, that the officers and servants belonging to each village community, were, from the ancient times of the Hindoos, remunerated partly by a share of the crops of the other inhabitants, called *russooms*, and partly by grants of land, rent free, called *mauniums*; and that the pagoda establishments were supported on the same principle; the lands appropriated to them going by the name of *eniums*. With a view to the simplification of the demand on the ryot, (an object which it has been seen it was one great purpose of a money rent to accomplish) and with a view also to prevent the abuses incident to the mode of collecting the *russooms*, to which the village officers were entitled; the measure was adopted,

H.
FORT ST. GEORGE.

HAVELLY LANDS.

adopted, by some of the collectors in the districts under ryot-war rents, of adding the amount of those perquisites to the rent of each cultivator, and to pay from the company's treasury that amount, in its customary proportions, to the respective parties. The eniums to the pagodas appear also, in some parts of the country, to have been incorporated with the other lands of the district; and the rents received by the Company's servants, and accounted for by them to the superintendents of those establishments; an arrangement which, in some instances, also appears to have been adopted with regard to the *mauniums* of village servants.

Though this arrangement seems calculated to secure the parties in the due receipts of the funds allotted for their support and maintainance, your Committee entertain considerable doubts of its policy, as far as regards the wishes and feelings of the persons whose interests are involved in the measure; who must naturally prefer of the persons whose interests are involved from the land itself, than to have them receiving the advantages they enjoyed from the land itself, than to have them commuted for a stipend in money, liable to be resumed or withheld on any change in the government. The government also, by taking on itself to make the fixed payments in question, was necessarily exposed to a loss on that account, when the lands were unproductive. With respect to the *mauniums* and *russooms* of the village officers, they appear to have been of late years restored, and the money payments discontinued; but the pagoda lands still remain, in a state of resumption. A proposition was made, by an intelligent member of the board of revenue, to restore them in like manner to the managers of those institutions. This step was considered an inadvisable one; and they continued to be supported by issues from the treasuries of the collectors. Your Committee have not been able to meet with any documents that explain the reasons for adhering to a practice, which deeply affects the interests, feelings, and the prejudices of the people, without bringing any advantage to the government. By the ancient Hindoo constitution of a village, the ministers of the pagodas, and the servants of the village, had an interest in adhering to, and extending the cultivation, under every change of authority, and in every vicissitude of season, and could bring no charge of neglect against the government, for a deficient culture of their eniums and *mauniums*. The substitution of a stipendiary payment, throws upon the public servants the whole weight and odium of any such deficiency; and the continually recurring necessity of regulating such stipendiary payments, in consequence of the fluctuating price of grain, cannot fail to add a vast detail of unprofitable labour to those extensive duties, which the collectors have independently to perform. Your Committee are not therefore aware of the expediency of departing from the ancient Hindoo system, of supporting the pagodas of the peninsula, more particularly as they believe, that the discreet regard shown by the Company's servants to the native religious establishments, in the early wars of the Carnatic, as contrasted with the levity of the French, and in later periods of our possession of the country, as compared with the rapacious assumptions of the Mussulman governments, has tended, in a great degree, to establish the name and authority of the British nation in the affections of the people.

It appears that much attention was paid by the collectors to the proper regulation of those taxes, personal and professional, coming under the description of *notrerpha*; which, under the Mahomeddan governors, by whom they were principally introduced, constituted a branch of the sayer revenue, but under the British administration, were separated from it. These taxes, which were levied on the implements of agriculture, on looms, artificers, casts, houses, cattle, &c. from their variety and undefined nature, were open to great abuse. Such of them as were considered oppressive and indefinite, were abolished by the Company's government; and those which were suffered to continue, were, wherever they could be, united with the land rent, as had been done with respect to the *russooms* to the pagodas, and village establishments. By the consolidation of this description of demand on the cultivator with their land revenue payments, they are represented to have been relieved from much vexation, by knowing the full extent of what they have to pay to the state, besides being exempted in common with the other classes of society, from those articles of taxation which were found to be oppressive.

Another description of ready money collection, which, in addition to one called *saderward*, for supplying the catcherry, or village office, with lamps, oil, and stationery, consisted in contributions or benevolences, passing under the name of *grana khirch*; which were levied to defray the expenses incurred by the potail and his servants in travelling to the district catcherry on the public affairs of the village, and

in the execution of other services, as well as for providing for the charges attendant on public rejoicings and marriages. In these collections, which were made under the most fraudulent and frivolous pretences, the district servants generally participated; and they had become an extensive source of abuse and peculation. It was a primary object with the local authorities in the districts under their immediate management, to restrain and regulate this head of expenditure in such a manner, as to prevent its being perverted to improper uses, and being made an engine of clandestine emolument; and their efforts for so necessary a purpose, appear to have been attended with considerable success.

It also appears, that as the enquiries of the collectors became extended to particular objects, those various abuses were brought to light which were connected with irregular and fraudulent alienations of land. Those who held under valid grants, or whose titles were clear, were confirmed in their rights. Those whose possessions were of questionable origin, and had been of long continuance, were in general, allowed to remain in such possession, at a certain rent, more or less, as the land had been free from rent, or favourably assessed. Unauthorized alienations of a more recent date, were either resumed or brought under the regular assessment. From the time that the arrangements were in progress for the establishment of zillah courts, questions of this sort were left to be ultimately decided by those courts.

The scrutinies thus prosecuted, assisted as they were by surveys, and the other means afforded by a ryot-war settlement, tended to augment the public resources; and, though the government was the chief gainer, the increase of revenue which they thus derived, did not enhance the payments of the regular cultivator, nor interfere with the just rights of any party.

IN describing the tenures under which the land is held, and the rights of those connected with it, in that extensive description of the modern possessions, under the government of Fort St. George, which forms the subject of the present head of their Report, the Committee will first draw the attention of the House to those which are found to obtain in the provinces of Canara and Malabar.

The lands in general appear to have constituted a clear private property, more ancient, and probably more perfect, than that of England. The tenure, as well as the transfer, of this property, by descent, sale, gift, and mortgage, is fortified by a series of regular deeds, equally various and curious, and which bear a very strong resemblance, in both parts of the country.

The proprietary right, is either vested in individuals, or in copartnerships of persons, each of whom possesses an unalienable interest in the estate, proportioned to the share of the property of which he has become possessed.

In Canara, the landlords or proprietors are called *Nair Mul Guenies*; and their lands descend from father to son or from uncle to nephew, according to the law of the inhabitants. Even the non-payment of the dues of government, does not absolutely deprive the nair mul gurney of his proprietary right; for should he abscond to avoid such demand, and the land be transferred to another person; yet if he returns, though at ever so distant a period, he is entitled to be reinstated in his patrimony, on satisfying the claim of government against him, and such expenses as might have been incurred in improving the estate. The same rule is observed, when the property is transferred to a mortgagee, on failure of the proprietor to redeem it, and the former gets possession. The owner can always recover possession on repaying the mortgagee, and reimbursing him for improvements, and the latter is required to account for the proceeds of the estate; what the proceeds are, and what the outlay in improvements, are usually determined by arbitration. The right of the heir to the succession is unimpeached by any crimes or offences, committed by the owner. When property, held under the nair mul gueny tenure, reverted to government on the failure of heirs, it was generally granted to individuals, for the consideration of a few years rent. Many of the estates appear to have been held immediately of the government; but subject to no other condition than that of paying the stipulated fixed rent, the holders enjoying the full power of mortgaging, transferring, selling, and bequeathing them to others. The rents of estates held

held under nair mul gueny tenure did not, under the Bijnugger government, on an average exceed 50 pagodas; some were, however, so large, as to amount to pagodas 5,000. The proprietor of the small as well as the large estates had under them, an infinite number of *shud mul guenies*, or tenants for ever, but who were in fact lesser proprietors, having the same rights, as the nair mul guenies themselves derived from government, being liable only to a fixed rent. These tenures are not the subject of purchase in all cases, though they can be transferred or disposed of by will. If a valuable consideration was paid for the land, that is, if the tenure was purchased, and the mul gurney or tenant at will, is desirous to give it up to the superior proprietor, he can do so, and the latter, is bound to reimburse him for every improvement, besides the amount of the original purchase; and if the mul gurney die without heirs, his lands revert to the superior landlord, on the same principle, that the lands of that superior landlord, become escheated to the government. The fields thus held of the original proprietor generally yielded to him sufficient to enable him to discharge the whole of his payment to the state; the rest, he retained in his own hands, or let out to *chalie guenies* or tenants at will, on longer or shorter leases; but who sometimes by courtesy, have become tenants in perpetuity. Where this happened, the lands had been in their possession, for several generations. In some cases, however, the right was extended to such, as having been in possession for 50 years, had, with the consent of the nair mul gueny, made extensive improvements, or had brought other lands into cultivation; but in such cases, the nair mul gueny raised the rent; and on the refusal of the tenant removed him from the lands; though such a proceeding, being considered a stretch of power, is said to have been rarely resorted to; and when it was, the occupant was entitled to be reimbursed in full for improvements; as were also mere tenants at will, in the like circumstances.

Chalie guenies or tenants at will, also hold lands under the lesser proprietors, and in every way possess the same right, as the same description of persons, holding under the original landlords.

The rents of the mul guenies and chaley guenies were paid, either in money or a certain quantity of grain; and never by a share of the crop; as in the other parts of the British possessions in the peninsula, where fixed rents existed.

The successor of an original proprietor, on coming into possession of his estate, is obliged, by usage, to keep all engagements made, either with the mul guenies or chalie guenies; nor is any failure on the part of a mul gueny, admitted as a plea for keeping the superior landlord out of his rent.

The province of Canara continued undisturbed, under a Hindoo government, until so late a period as 1763, when it was subdued by Hyder Ally.

An extraordinary attention appears to have been paid to the preservation of the accounts of the curnums; which is ascribed to the great value of land under their Hindoo rulers. These accounts, were not only a register of the public revenue; but of all transfers of land among individuals. They were written in black books, which lasted above a century; and it was the custom to distribute several copies of them, among the different branches of each family. Whenever a book was worn out, a fresh copy of it, was made; and a memorandum usually inserted in the title page, notifying the year in which it had been written, and the date of the original copy. The use of these registers, was interdicted by the Mahomeddan government of Mysore, and many of them were therefore, from negligence or other causes, lost or destroyed. Of these written evidences, sufficient remained, on the transfer of the province to the Company in 1799, to enable Lieutenant Colonel Munro, to whom the administration of the public revenues was entrusted, aided by information which he collected from other sources, in the course of his active and very judicious enquiries, to furnish the abstract of a series of records of the land assessment, commencing with the æra of one formed by Hurry Roy, a rajah of the Bijnugger dynasty, between the years 1334 and 1347, and terminating with the reign of Tippoo Saheb; thus tracing the several changes which it had undergone, for a period of 400 years.

It appears, from the intelligent and able report of that officer, that the public tax on the land, which was assessed at fixed money rates, with reference to the quantity of rice equal to the quantity supposed to be necessary to sow it, remained

FIFTH REPORT from the Select Committee on the

II.
FORT ST. GEORGE.
LANDED TENURES.

fixed for two centuries and a half, under the Bijnugger government, and amounted to less than a fourth of the gross produce; and that for more than a century afterwards, under the Bednore government, the augmentation made to it, hardly amounted to ten per cent. which still left to the inhabitants, a larger proportion of the produce, than was enjoyed, under any other native government in India: but that the increase which that assessment underwent at different times, during the Mahomedan government of Mysore, was so great, and the exactions of its officers so severe, as to have, in some degree, annihilated the old proprietors, and diminished the quality, though it did not alter the nature of the property. The landlords had so little rent left to them, after rendering their public dues, as to be mostly unable to subsist upon it; and were driven for a maintenance to the necessity of managing instead of diminishing, the attachment of the proprietor to what remained: he never quitted the estate of his ancestors, so long as he could live upon it, though even in the capacity of a labourer: and if, after paying the government tax, or after resuming what was due to himself for his labour, there was left the most trifling surplus, he would as soon have parted with his life as with his estate; nor failed to contest the title to it, as obstinately, as at any former period.

From the causes to which the Committee have adverted, and from the population of the country having been, within 40 years, reduced one-third in consequence of wars and internal feuds, the destruction of many principal towns by Tippoo Sahib, and to his sending upwards of 60,000 Christian inhabitants into captivity in Mysore, from whence, but a small part ever returned; it was found, on the Company's becoming possessed of the province, that large tracts consisted of unclaimed waste, particularly in the vicinity of the Ghauts, where they were overgrown with wood. In other parts of the country, the land sold from eight to sixteen years purchase of the tax paid to the government on account of it; but in general, those estates that were saleable, were reduced to a very small proportion, and were situated chiefly between the Cundepore and Chundegherry rivers, and within five or six miles of the sea.

The reduction which was made in the public assessment by the British collector, and the general confidence with which his measures inspired the inhabitants, appears to have led to the revival of an infinite variety of claims to the possession of land, by those, who had either abandoned the occupation of it, or were sunk to the condition of tenants or labourers. It is stated, by Lieutenant Colonel Munro, on this subject, that "the accumulated suits of half a century appeared to have broken loose at once; and that every moment which he could spare from his ordinary business, had been given up to the hearing of them, without having sensibly reduced their number." Such appears to have been the pressure of taxation on the land, and the insecurity of this kind of property under the former government, that there were but few landlords, who were disposed to avow the full extent of their estates. A part of their lands was therefore held in the name, either of some opulent and powerful relation, of a revenue servant, or of a pagoda.

At an early period of the British administration, it appears, that the share of the produce received by the landlords as rent, was about fifteen per cent. and that which belonged to the tenant, 57 or 58 per cent. leaving the remainder, about twenty-four per cent. as the land tax or public demand; but that in some places, the landlords enjoyed from 60 to 70 per cent. of their net rent, while the tenants also received a larger proportion of the gross produce. These inequalities were however done away in subsequent years, by a progressive scale of advance in the assessment on those estates which were underrated, and by lowering the demand on those on which it was too heavy; so as to fix and settle the land tax, as far as circumstances would admit of it, at an equitable standard. The rent at present received by proprietors from fixed tenants and tenants at will, is estimated to be between $\frac{1}{4}$ and $\frac{1}{2}$ of the produce in some cases, but to be generally about $\frac{1}{4}$; the government tax being, in the latter case, about $\frac{1}{4}$ or 60 per cent. of the landlords rent, and 30 per cent. of the gross produce. By the operation of this fixed and moderate tax, by discoveries of concealed cultivation, and other clandestine advantages which were enjoyed by individuals, to the injury of the public revenue, and which were brought to light under the Ryot war settlement, and by the extension of agricultural labours, it appears that, at the expiration of the year 1807-8, including a period of nine years since

Report of Lieut. Col.
Munro, dated 9 Nov.
1808.

General Report Revenue Board, dated 5 Oct.
1808.

II.
FORT ST. GEORGE.
LANDED TENURES.
* £225,560. 11. 10 $\frac{1}{2}$.
† £40,695. 1. 5 $\frac{1}{2}$.

Extracts from Reports
respecting Land
Tenures and Assess-
ments in Malabar:
Appendix, N^o 23.

since the province was obtained, an aggregate increase had taken place in the collections, amounting to S. Pagodas 8,13,901. 21. 68. $\frac{1}{2}$; in which was included the receipts from other heads of revenue, independent of the land tax, and exhibiting an average increase of S. Pagodas 1,01,757. 50. 68 $\frac{1}{2}$.† Satisfaction prevailed throughout the country; a common improvement was exhibited among the people, in dress, living, and other personal comforts; and the revenues were realized with singular punctuality, notwithstanding the number of estates from which they were collected, which from the natural division and subdivision of property under the Hindoo laws, amounted in one division only of the province, soon after the acquisition of it, to upwards of 22,000, some of which yielded only one fanam rent.

In Malabar, where private property has also existed from the most ancient times, it is distinguished by the word *Jumnum*, signifying birthright. The forms of mortgage, of temporary transfer, and conditional possession, which are necessary to be gone through, before a deed of complete sale, and unlimited alienation of the land from its owner can be effected; are of a similar kind, to those described to prevail in Canara, and evince as strong an attachment to such property, and reluctance to part with it. The jumnum lands become forfeited by acts of treason to the sovereign; to whom it also becomes an escheat, in the event of the proprietor or *Jelmkar*, as he is called, dying intestate, and without heirs; but it is seldom that land falls into the government from the latter cause, as the jelmkar has the right of adoption, and of devising his property to whom he pleases.

The modes by which an estate is either temporarily or absolutely transferred from one person to another, have in most cases a reference to mortgage. By *Kyoodooth*, it is pledged and delivered over to the mortgagee; the jelmkar receiving from the former two thirds of the produce or rent of the estate; but retaining a certain interest in the land itself, which is said to be about one third of the whole value of it; and it is not until he alienates this remaining interest, that he loses the character of proprietor. Fixed rules are established for the adjustment of rent and interest between the parties, and for the redemption of the land, on the repayment of the sum received by the proprietor.

There are two other modes of transferring land, the one termed *Otti*, and the other *Otty Koolly Kanum*; which vary little from the former species of contract, except in name, and in some trifling respects as to the particular forms to be observed for the redemption of the land. In all cases, the mortgagee, or temporary tenant in possession, accounts to the proprietor for the surplus of rent above the interest which accrues, which he is intitled to, under his mortgage.

If the jelmkar is unable to pay off the original mortgage, or from misfortune, or from any other cause, desires to raise an additional loan on the security of his estate, he executes another form of deed, called *Otti Kempoonum*; on which the mortgagee advances the loan. The amount is regulated on a certain proportion of the whole value of the land; and the proprietor gives up to the mortgagee, a further proportionate interest in the estate. The second advance is generally supposed to be so great, that the whole rent is not much more than sufficient to discharge the interest on the sums for which the land is pledged.

If, however, the jelmkar should require a further advance of money, he executes the contracts, termed *Ner Moodut* and *Jelmam Ponunjam*; under which he receives a further per centage on the whole value of the estate, and alienates so much more of his interest in it. When he is driven to the necessity of this step, his remaining interest in the property has become so very faint, that he has nothing left him, but a handful of rice or a measure of ghee, as an acknowledgement of his title; and the prospect is nearly shut out, of his ever being able to redeem his property. In some parts of the Province, the option of redemption is, in the mortgagee: in others, it is in the jelmkar, who recovers possession on paying a fine, and on returning to the mortgagee the sums advanced to him on the security of the estate.

There is another contract termed *Koodimaner*; which is executed in cases where the mortgagee has been long in possession, and has the power of refusing to allow the

the landlord to redeem his property. The effect of it, is to convert the tenure, by

The deed by which a jelmkar absolutely transfers his property to another, is termed *Quiper*; and before the instrument can be executed, it is in most places required that the preceding descriptions of engagement should be entered into between the parties; and they are frequently concluded at the same time, as the *Quiper*

There are several descriptions of tenure, by which the *Jumum* lands are conveyed by the proprietor in leasehold.

According to the tenure of *Kanum patum*, the proprietor receives from the tenant, in addition to his rent, an advance of money, which may be considered either as a loan, or as a security for the due payment of the rent; of which the tenant retains so much, as will discharge his claim of interest on the sum advanced, and delivers over what remains to the proprietor. It is under this kind of tenure, that a mortgagee gets possession of land. Under the *Ponyam patum* tenure, which is described as somewhat similar to the former one, the rent and interest of the sum advanced by the tenant, are rendered security for each other.

Lands are also leased out on the principle of calculating the rent for a certain number of years; and the sum to which it amounts, is advanced by the tenant, who has the land made over to him, for as many years as will enable him to repay himself.

By another mode of renting lands, termed *Kay Kamum Patum*, meaning tenure of labour or usufructuary tenure the jelmkar conveys a spot of land to a person, who undertakes to fence it with mud walls, and plant it with productive trees; and he is ensured in the possession of it for a specified period, generally 12 years, free from all charges. At the expiration of the lease, the jelmkar has the right of resuming the land, on paying the lessee for the buildings he may have erected, or the wells he may have dug, as well as for the plantations he may have formed, according to an appraisement; but the resumption of this tenure is rarely enforced by the jelmkar when the land has been properly cultivated; the tenant being commonly allowed to continue in possession, at any easy rate of rent. The buildings and plantations are in fact the property of the tenant; and he can mortgage or sell them, in the same manner, as the jelmkar mortgages and sells his own property in the land.

The land tax is, in some cases, paid by the jelmkar; and in others, by the tenant or the mortgagee in possession.

The last description of leasehold tenure, which it is deemed necessary to specify, is the *Patum* or *Warrum Patum*, or simple lease: the rent being annual, or for a definite term; the renter retaining to himself all the produce, after paying such

The deeds of mortgage, of transfer, and of lease, are drawn out in a peculiar character, which may be termed the black letter of Malabar.

This province continued, as did Canara, under the rule of its ancient rajahs until the middle of the last century, when it fell a conquest to the arms of Hyder Ally.

It was represented by the natives, that previously to that period, the lands were not subject to any assessment; and although no positive evidence has been adduced to disprove this fact, it seemed to be negatived by tradition and general belief. It is concluded, that the proprietors of them must, at all events, have been liable to occasional contributions in time of war and invasion, bound as they appear to have been, to military service; and if they paid a regular assessment, it must have been a very low one; for a militia was the only army which the rajahs maintained, and they do not appear to have kept up any other establishment of an expensive kind. They had lands of their own, which must have yielded them a considerable revenue, in addition to what they derived from fines, royalties, imposts, and personal taxes. From the time however that the province became subjected to the tyrannical and rapacious domination of the Mysorean sovereigns, it shared the same fate as the neighbouring country

country of Canara. The military power of those sovereigns was exerted to extinguish the authority of its rajahs, and establish throughout Malabar the same system of revenue, which prevailed in the other parts of their territories. Assessment was superadded to assessment, which, with the private exactions of the officers of the government, had very considerably reduced the value of landed property, and in many places, had altogether destroyed it. In the northern districts, it appears to have suffered, in a much less degree, from the oppressions of that dynasty. This probably arose from the natural strength of the country along the Ghauts which, being less accessible, was never completely subdued, either by Hyder Ally or Tippoo Saheb; nor did the British government succeed in establishing its authority, until within a recent period, although the province came into its possession in the year 1792. In those districts which were situated to the southward, and where the more unlimited violence of conquest and despotism had in numerous instances left little more than the traces of private property in the soil, the country was open: an army could more easily act, in carrying into effect the orders of the governing power, and the inhabitants were less capable of making a resistance to the execution of its mandates.

On the transfer of the province to the government of Fort St. George, in 1800, the rates of assessment on the taxable products of the soil, underwent a revision; and it was then supposed that the land tax was less than 1-3d of the gross produce. Those rates were however soon afterwards superseded, as being disagreeable to the inhabitants, from their inequality, but particularly from the rates of exchange at which the produce was converted into money; and a recurrence was had to the principles of assessment, which were adopted by the Bombay commissioners in 1800-1, and which still continue in force.

In the southern districts, the land tax is stated to be in the aggregate about 80 per cent. of the landlord's rent; and in the northern districts, to be about 50 per cent.

[illegible]

Seed grain deducted

Remains - - - - - 110

Amount equal to seed deducted from charges	-	-	-	-	10
--	---	---	---	---	----

Remains - - - - - 100

Of this remainder the land Owner takes 2-3ds and the Tenant } - 33 $\frac{1}{2}$
 1-3d which is - - - - - }

The Landlord's clear rent being

But in this statement the accounts of seed and produce were considered to be false.

The price at which land is disposed of, necessarily varies according to its quality, and the amount at which it is taxed. The most valuable will sell for 20 years purchase.

It appears, that about the period that the existing assessment was adopted, the collector had proposed another scale of rates; which received the sanction of the Madras government: but the adoption of it was deferred, till the complete suppression of the rebellion, which then existed in the country, should prevent the measure from being ascribed to wrong motives. By this intended scale of land tax, the government were to receive 6-10ths of the patum or landlord's rent from paddy lands, 1-3d from beetle nut trees, one-half from jack trees, and 1-6th from pepper vines.

Though good order has been re-established in the province for several years, these rates have not been carried into effect.

The Committee have, in a foregoing part of this branch of their Report, had occasion to notice the rapid improvement which has taken place in Malabar, since its annexation to the presidency of Fort St. George; and the considerable increase of revenue which it has, within that short period, yielded under a low rate of taxation, collected and duly administered on the ryot-war system.

GEORGE. Your Committee have also endeavoured, from such means of information as the official records of the East India company afford, to ascertain the landed tenures and rights in the other parts of the modern possessions under the presidency of Fort St. George; and they find them to be of the same kind and description, as those which were described by Mr. Place, as obtaining in the Jaghire.

The ryots, who are immediately connected with the soil, if those be excepted who are employed as labourers, or attached to the land as slaves, may be reduced to two denominations, *Meerassadars*, and *Pyacarrics* or *Paracoodies*.

Though the Meerassadars appear for some years to have been regarded in the light of fixed cultivators only, with an hereditary right of occupancy, so long as they paid the dues of government; more particular enquiry seems to have established the fact, that they possess a real property in the land, having the right of mortgaging, selling, and otherwise disposing of it; and that this right they have always, and do still exercise. The lands held under this tenure, are of course of greater or less extent; sometimes, comprehending a whole village or more, but generally, part of a village only. A meerassadee portion of land would, under the operation of the Hindoo law, (by which property descends equally to all the male children of a family, and by which the adoption of children is admitted,) be reduced, by the divisions and sub-divisions of it, that would constantly take place, to estates or rather scraps of land, of so small and minute a kind, were each individual to assume the part of it, which under that law he succeeded to, as to be of little or no value to the owners of them, and quite insufficient to afford them a subsistence, were they to cultivate them on their own account, unless they happened to possess other land in the vicinity. For the purpose of avoiding this inconvenience, it is the general practice throughout the peninsula, to preserve the original property in its entirety as long as possible, by letting it stand in the names of those who have the principal shares, in it; to whom it is left to manage it, for the common benefit of all interested; each person receiving his proportion of whatever it yields of grain, and in like manner bearing his proportion of loss, according to the extent of his interest in the meerassadee; thus preserving a union and copartnership, which continues through several generations; a part of the proprietors attending to and cultivating their inheritance, and the rest of them, being at liberty to seek and follow other occupations. The principal sharers, who nominally appear in the village accounts as the owners, are answerable for the payment of the public demand on the whole land. When an entire village is held under the meerassadee tenure, it is common for a new distribution of the lands to take place at stated periods, by the drawing of lots; and this custom appears to obtain where the meerassadee constitutes but part of a village. In these cases, no part of the meerassadee is the permanent property of any particular individual; the land belonging to the whole body of meerassadars connected with it. Before therefore a meerassadar can mortgage, sell, or bequeath his interest, in this common property to another, the consent of the other meerassadars is necessary, to the validity of the transaction.

The term *meerassadee*, by which this species of property is distinguished, was introduced by the Mahomeddars; and since the establishment of their authority, the word has become familiar to all ranks. Among the Bramins, it generally goes by the Sanscrit term of *swastram*; and by that of *canatchy* among those shudras, or cultivating classes of inhabitants, who may not have adopted the general term *meerassadee*.

The value of this right of property necessarily depends on its kind; with reference to the sort of produce which it was calculated to yield, and with reference to its local situation, as distant or contiguous to a village or market; on the comparative quantity of arable land uncultivated in a district; and on the amount of the public demand upon the particular land.

In the poorest kind of soil producing dry grain culture, the ryots appear to have little more interest in it, than that of being hereditary cultivators. It is in the paddy or wet lands called *munjah*, that the right of meerassadee is found to obtain, in a more or less perfect form. Where the demand of government was so high as to have absorbed nearly the whole of the landlord's rent, that is, the whole produce, after deducting the expenses of cultivation, and what was necessary as subsistence to the owner; the land naturally ceased to be, either a mortgageable or saleable commodity; but even in this case, if the meerassadar did not cultivate the land himself, but permitted another to do so, he was entitled to receive from the cultivator a *russoom* or quit rent, in acknowledgement of his proprietary right, termed *sawmy bogum*.

The

II. FORT ST. GEORGE. LANDED TENURES. The provinces which form the northernmost of the East India company's modern possessions in the Peninsula, and which consist of the districts ceded by the Nizam, and the districts of Salem and Kistnagherry, were brought under the settled and tyrannic rule of the Mahomeddars, at a much earlier period, than the more southern parts, and had long been the seat of revolutions antecedent thereto. The produce of the soil also consisted principally in *punjah*, or dry grain culture; and the quantity of arable waste land exceeds the quantity of land in cultivation. Hence it appears, that in those districts, the existence of private property in the soil, had become nearly altogether destroyed, because not worth preserving; and even the remembrance of it, obliterated. The fields, which constitute a saleable and transferable property, are chiefly those in which wells have been dug by the owners, for the purposes of irrigation. The price for which this property will sell, depends, not on the extent of the field, but on the nature and productive powers of the well; for that part of the field which cannot be watered from the well, is comparatively of no more value than any other dry grain land.

It is in the southern provinces of the Peninsula, which are situated below the Ghauts, and which, from their local position with relation to that formidable barrier, and the greater heat of the climate, were last invaded by the northern conquerors, and in which therefore primitive institutions and rights have undergone less change, that the tenures which have been described, were found to exist, in a less impaired state.

In these regions, there was also a considerable quantity of dry grain land; the provinces of Coimbatore and Dindigul being principally composed of such: and although of the fields of that description, those only appear to be saleable that had the advantage of wells, or from particular circumstances of local situation, were rendered particularly desirable; yet, to deprive an individual of any field he had long cultivated, while he continued to pay the rent, had always been considered an act of injustice. The same inhabitants are represented to have peopled the same villages and ploughed the same fields, from time immemorial. The oppressions of Hyder Ally, of Tippoo Saheb, and of the Nabob of the Carnatic, may have produced a temporary emigration; but those who thus deserted their lands, returned to them, from time to time. It also appears, that neither the Hindoo nor Mussulman governments, supposing their rights in the soil as proprietors to be indisputable, ever exercised such a right; that what was fair assessment, and what was exaction, was known to the governing authority, and to those governed. In the province of Tinnevely, the meerassadar is represented to receive as *swamy bogum* or rent, about 13½ per cent. of the gross produce of his meerassadee, from the tenant or person whom he allows to cultivate it, and who pays out of the remaining produce the dues of government. In the province of Tanjore, which continued under a Hindoo government until it was annexed to the British possessions on the coast, and in which the land tax is less in amount than in any other part of those possessions, except Canara and Malabar, the *swamy bogum* of the meerassadars is consequently more than in the province of Tinnevely.

Though it does not appear that the right of meerassadee, as it has been here explained, has ever been distinctly and avowedly recognized by the government of Fort St. George, it has been left in the state, in which it was found; and since the establishment of courts of justice, has derived confirmation, from the decisions which have been pronounced, in various cases of disputed property, which have been brought before them by the contending parties; while the value of territorial property, held by the above-mentioned tenure, has increased under the assessments of the Company's government, which excludes all those extra collections from the land to which it was before constantly subject, and confines all demands to the established rent.

Of the *pyacarrics* or *paracoodies*, there are two descriptions: The *Ool Paracoody* is the fixed and permanent tenant of the meerassadar; who resides in the village in which the land is situated. The common *Paracoody*, is the temporary tenant who is invited by the meerassadar, from a distant or a neighbouring village, to cultivate his meerassadee, under an engagement, for a given period; at the expiration of which, his connection with the land determines, unless renewed by the formation of a new contract. It often happens, from various causes, that a meerassadar is unable, or unwilling

II.
FORT ST. GEORGE.
LANDED TENURES.

unwilling to cultivate his fields. In this case, it has been the practice, for the government, or its managers, to assign the culture of such land to paracoodies of their own nomination: but the right of the meerassadar in the soil, is not impeached by this act arising from his inability; he is still considered as the proprietor, and entitled to his *sawmy sagum* or rent from the paracoodie in possession, and may return again to the cultivation of his nicerassee lands, whenever he may be able or willing to occupy it.

In those lands, where there are no meerassadars to claim, the ryots may be considered as *col paracoodies*, holding of the circar; enjoying, as they do, an hereditary right of occupancy, subject to the condition of paying the rents demanded of them.

This right, it has never been the practice either of the Hindoo, or of the Mussulman governments, to take from the poorest cultivator, so long as he remained in obedience to the general authority of the circar, and duly yielded the public share. Indeed it is not to be discovered, in the history of the Hindoos, from the reign of their first princes, until the final downfall of the Hindoo authority, that any of the landed rights, to which your Committee have thus briefly adverted, were ever impeached or destroyed: on the contrary, their uninterrupted existence is proved by numberless records, and by none more distinctly, than by the ordinary form of a deed of sale. The manner in which the ancient landed rights of the natives are affected by the permanent settlement of the British government, demands much more consideration, than it is possible for your Committee now to bestow upon it. The Committee have inserted in the Appendix, some extracts from the reports of the collector, calculated to throw light upon the subject of Ryotwarry Tenures; to which they have added some passages from the reports of Mr. Hodgson of the board of revenue, containing the result of his enquiries on different tours of inspection, on which he had been employed, and which afford much satisfactory and valuable information on the same subject.

Extracts from Reports
respecting Land
Tenures in the Tanjore,
Carnatic, and Mysore
Territory:

Appendix, No 25.

The preceding head of this Report, relates to those possessions obtained since 1792, which are exempt from the control and jurisdiction of zemindars, or as they are termed in the Peninsula, *Poligars*; and in which the government were free to adopt any mode of revenue administration which appeared to them most expedient.

POLLAM LANDS.

THE Committee have next to bring under the view of the House, the information they have derived from the records of that government, in respect to the state of that portion of territory subject to its authority, which was found in the possession of *Poligars*; and to the system of policy which has been pursued by the government therein, since the period of its acquisition by the East India company.

The *Poligars* are military chieftains, of different degrees of power and consequence, who bear a strong affinity to the zemindars of the Northern circars. Their origin may also be traced, to similar events and causes. Those whose pollams are situated in jungly and frontier parts of the country, are represented to have been for the most part, leaders of banditti of free-booters; who, for the preservation of internal order in the country, had been either expressly entrusted with the charge of the police, or had been suffered to take upon themselves, that kind of service. Some of them, derived their descent from the antient rajahs, or from those who had held high offices of trust under the Hindoo governments; whose ancestors had received certain villages in *enau*, either as a personal allowance from the state, for the support of their rank, or the reward of their services; or partly for those objects, and partly on the feudal principle of supporting a body of horse and foot, which were to be at the call of the sovereign, whenever they might be required. Others, had been renters of districts, or revenue officers who had revolted in times of public disturbance, and had succeeded in usurping possession of lands; to which they were constantly adding by further encroachments on the territorial rights of government or of individuals, during those conjunctures of public affairs, which rendered the ruling authority weak and inefficient. Even *potails* of villages had by these means, attained the footing of *poligar* chieftains, though on a smaller scale. In some districts, which were favoured by the natural strength of the country, it appears that this description of people

II.
FORT ST. GEORGE.
POLLAM LANDS.

people had generally assumed the character and name of *poligars*; and though in some cases, their incomes did not exceed a few hundred pagodas, yet they kept up their military retainers, and their nominal officers of state, and were regularly installed with all the forms and ceremonies of a prince of an extensive territory; assuming and exercising, in this contracted sphere, many of the essential powers of sovereignty. It does not appear that any of the *poligars*, except those of the antient aboriginal stock, had ever been regarded by the different sovereigns, who had governed the country, as holding any independent authority; most of them, therefore, whose military services were not required by the kings of Bijapoor and Golcondah, and afterwards by those at Delhi, were assessed at the full value of their districts, instead of yielding only a small tribute. If they were police officers, and derived advantage from that employment, a proportional addition was made to their rent; and if the profits of it did not defray the charges, a suitable reduction of it was allowed.

In the Mysore country, the turbulent, ambitious, and aggrandizing spirit of these people, their internal feuds and struggles against the sovereign power, appear to have been the occasion of frequent civil wars, in the last century. Some progress indeed, is said to have been made, in the expulsion of them by the nabobs of Cudapah; but neither they, nor the Mahrattas, succeeded in reducing them to obedience, or in securing the regular payment of their tribute. Though the wars in which Hyder Ally, who succeeded the rajahs of Mysore, was engaged, prevented him from destroying their dangerous influence and power; yet he so far accomplished this design, as to drive many of them out of the country. Those also who remained in it, were disabled from disturbing his government, by the policy which he adopted of keeping them near his person. The civil government and police of their pollams were nominally left in their hands, on condition of paying a stipulated *peshcush* or tribute, and of providing a military force for the service of the state; regulated in both cases, with reference to the extent and value of their lands. The lineal successors of many of the most powerful of them, died in camp, during the last invasion of the Carnatic in 1780. In the early part of the reign of Tippoo Sahib, the *poligars* were generally expelled, and the revenues of their lands were either rented out to individuals by the officers of the government, or retained under their own immediate management. Some of them, however, contrived through the agency of emissaries, whom they employed for the purpose, to prevail on the *aumildars* of that prince, to permit them to re-assume the management of their villages, for a participation in the advantages to which they were thus secretly restored.

The *foujdars* and other military commanders, might have prevented these proceedings; but they were equally corrupt with the *aumildars*, and not having a sufficient force to protect the country from predatory incursions, were easily prevailed upon to lend themselves to their views.

Hence it was, that a proportion of the pollams, which were officially reported to the government, as under the direct administration of its own servants, were, in fact, in the actual possession of their former rulers; and that the degree of authority which should have been exercised by the *aumildars*, came at length to depend on the sufferance of those rulers, to whom was often wanting, even a presumptive title to the character which they assumed.

In that extensive part of the country which devolved to the Nizam or Soubah of the Deccan, by the treaties of Mysore and Seringapatam; and which, under the treaty made with that prince on the 12th October 1800, were ceded to the East India Company, the *poligars*, through the remarkable feebleness of his government and venality of his public servants, had not only got again into possession of their pollams; but were in some cases, allowed to manage the affairs of other villages. Their petty but destructive warfares, were renewed; and they went on, exacting in the most arbitrary manner, contributions from the people, in order to supply the resources necessary to recruit and augment their means of military defence. The expeditions which were sent against them, were not only disastrous in their effects on the country, by depopulating and laying waste large tracts, and exposing the inhabitants, in others, to all the horrors of famine and the ravages of a licentious soldiery; but were often rendered fruitless in their objects, by restoring the *poligar* to his villages or district, on discharging his arrears of *peshcush*, and paying a *nuzzeranah* on account of the expenses of the military operations which

Report of Principal
Collector of the Ceded
Districts; dated
20 March 1802.

had been carried on against him. Though it appears, that their refractory and rebellious conduct towards the government was sometimes produced, by the urgent motive of self-preservation; yet it more frequently arose from a prevalent desire which has always, in a greater or less degree, influenced the poligars, of rendering themselves independent of control, of enlarging the bounds of their possessions, and from the vanity, so conspicuous among them, of maintaining a larger number of armed men than they had the regular means of supporting.

The military peons maintained in the poligar countries of Mysore, have been already stated to have been extremely numerous; and they appear to have been more particularly so, in the districts ceded by the Nizam. This circumstance is ascribed, to that territory having been formerly almost wholly in the hands of the petty poligars, who all maintained their small bands; to its recent conquest by Hyder Ally; and to the practice of that prince and of his son Tippoo Saheb, and more especially the Nizam, of employing large bodies of peons as militia, in addition to those who acted with their armies. These peons, were of a similar description with those maintained by the zemindars in the Northern circars. The first class, consisted of those paid entirely in money, and who had no other means of living, and they were the least numerous; the second class, consisted of those who enjoyed service lands, but who, being composed of farmers who rented other lands, regarded their enaums, as only a secondary object; the third class, were those who confined themselves to the cultivation of their enaums. Each description received batta or pay, when called out beyond the limits of their villages.

The usual allowance of land to a common peon, in the Ceded districts, appears to have been a field valued at six pagodas annual rent; and to the head man, who had parties of 10, 50 or 100, as it might happen, a piece of land of from 9 to 24 pagodas rent. It also appears, that antecedent to the conquest of Hyder Ally, the poligars in general, kept up about 6 kutpuddy peons, for every 100 S. pagodas of gross rent in their respective districts; but as every peon had relations able to bear arms, he was required to bring them into the field in cases of emergency; so that the poligars were enabled, when necessary, to assemble a much larger force than their fixed establishment amounted to.

The police duties exercised by the poligars, were not confined to their own villages; but extended to the protection of the property of the inhabitants and travellers, in the adjoining villages and roads. This extension of authority, had gradually risen in encroachment, and was converted into a pretext, for the most severe oppressions on the people, in the form of fees and ready money collections. Of these perquisites, there appear to have been two kinds, which passed under the general designation of *Cavelly*, viz; a certain allowance on the land revenues and customs, from villages not included within their own pollams, of from 5 to 10 per cent. and received chiefly by the greater poligars. The proportion which fell on the land, was generally collected, in one payment at the harvest season. If on sending peons to the villages to realize these dues, excuses were made by the inhabitants; some other of the poligar's followers were dispatched, to commit depredations on the village; and if this did not end in the acquittance of his demand, the practice was frequently resorted to, of carrying off the potail and curnum, beating them, and putting them into confinement, until they paid him from their own pocket, what he demanded, and such a fine, as he chose to impose. The other official perquisites which he drew from the customs, were either rented by him to those who leased the land of government, or by stationing his own people at the chokies or toll-houses to receive them. Though he did not regularly enjoy any *enau*, he had succeeded by violence and other methods, in obtaining a considerable portion of land, which was entered into the village accounts, as being held under this tenure, or as being waste or uncultivated. In the lands thus possessed by him, were often included gardens and other desirable spots belonging to individuals, which he had obliged them to make over to him. His power and influence enabled him to take the lead in the adjustment of differences and disputes, particularly in questions of property and boundaries of land, in which his decision was uncontrolled; for though it was the custom to appoint arbitrators to assist in the determination of the question, the dread of displeasing the poligar, deterred them from expressing an opinion contrary to his own.

Similar perquisites to those above mentioned, were also collected by the inferior or petty poligars, whose jurisdictions did not extend beyond the limits of their respective villages;

villages; and in the same arbitrary and unjust manner. They were regularly possessed of enaums, in the circar villages; but to these, they had added by undue alienations.

The Poligars entrusted, as has been described, with the charge of police, were responsible for the loss of all property stolen within their jurisdictions. The allowances which they received, were, in part, intended to furnish them with the means of making good losses of that nature; but this was rarely done by them; while the contributions they levied, though much more than adequate to that purpose, were principally applied to the maintenance of a larger force than they could otherwise have kept up from the resources of their own lands. So imperfectly in fact, did they perform the duties of police, that in those districts, which were immediately under their authority, they and their peons were not only themselves, chiefly concerned; but the further a village was distant from the scene of their influence and operations, the more secure were the properties and persons of its inhabitants from plunder and violence; for there, the ancient institution of the *potail*, directing and enforcing the vigilance and local knowledge of the hereditary *talliar*, had its full effect.

But where the influence of the poliga predominated, the most skilful and experienced offenders were to be found; and though suspicion immediately fixed itself on them, whenever an act of robbery was committed, it was difficult to bring it home to the individual, from the dexterity employed by the gang to which he belonged, in eluding a discovery; and from the reluctance which the inhabitants felt in giving information against the party, on account of the severe retaliation to which it was sure to expose them. The numerous petty poligars exercising the duty of *cavilgars*, appear to have risen in comparatively modern times. They were in fact, for the most part, no other than potails or head men of villages; in which capacity it was left to them, under the ancient system of the Hindoos, to conduct the general affairs of the police within their local boundaries; but the fees and collections which they made in that capacity, were innovations; for the only contributions sanctioned by that system, were such as were applied to the support of the *talliar*s or watchmen, of which there were several in each village municipality; they, like all other public servants on the village establishment, were entitled to their customary *rusooms* and allotments of rent-free land. But whenever their means of subsistence were wholly or chiefly usurped from them by the poligars, or by any superior *cavilgar*, the ancient *talliar* became himself, from want, a plunderer, and a plunderer of the most formidable character, in consequence of the minuteness of his local knowledge, and the nature of his office which had made nocturnal hours and vigilance, the habit of his life.

The course which was pursued by the government of Fort St. George, and the local authorities under their controul, with respect to the poligars in the Ceded districts, and Mysore, appears to have been dictated by considerations of true policy, humanity, and justice. Of the superior poligars, there were some, who having been long deposed, were subsisting on allowances which they received from the former governments. These allowances were either continued to the respective individuals, or they were provided for by territorial grants on *enau* tenures. Those who were found in the actual possession of their polams, or who had been induced or obliged to retire from the country during the wars with Tippoo Sultaum, or who had joined the standard of that prince, and fought his battles, were, (with the exception of such as, by their contumacious spirit and determined resistance to the authority of the Company's government, had forfeited all claim to indulgence) on an examination of their pretensions, confirmed or reinstated in the possession of their lands, under such regulations as were calculated to render them peaceful and obedient subjects. They were freed from all obligation of military service to the state, and no longer permitted to maintain an armed force, or to exercise any independent authority; to conduct the police, or to levy the fees which they had been accustomed to receive for the exercise of that duty. The peons which they had hitherto kept up were also permitted to continue in the possession of their enaums; and such as could be usefully employed in carrying on the revenue affairs, were engaged in the service of the Collectors.

A similar arrangement was also made, with respect to the *cavilgars* or petty poligars, who were deprived of all official power, and of all personal emoluments or advantages, except those which accrued from the cultivation of their *enau* possessions.

- The

The *peshcush* or tribute, which the great poligars formerly rendered to the government, but which was too often withheld until the payment of it was compelled by the presence of a military force, was converted into a rent receivable by the Company's collectors, which in most instances, was regulated with reference to the resources of the lands, as ascertained by survey, as well as an estimate of the average produce which they yielded; but in some, this rent was adjusted without any survey, on an examination only of the village accounts, and on such other general data as were procurable. In other cases, it was settled at the amount of the *peshcush* which had been customarily received; but this was in a few pollams only of inferior extent, and under peculiar circumstances as to their local situation. Where a settlement was preceded by a survey (that is, where the survey had not been commenced or completed, for the lands have been mostly surveyed, and entirely so in the Ceded districts) and an investigation of the produce one year with another, the assessment on each ryot, or in other words, the demand to which the poligar was entitled, was adjusted and defined by the collector, as well as the jumma or rent which he was himself to pay to the government. In the Ceded districts, this principle appears to have been particularly adhered to. The rent of each cultivator in a pollam was arranged by the collector; the potails, curnums, and other parties concerned, attending at his cutcherry or office, in the same manner as was the practice in those districts where the ryot-war system was followed; and the poligar was prohibited from taking any part in the formation of the assessment, his authority being limited to the collection of it, of which he retained a per centage for his own use, and the remainder he accounted for to the government. He was also obliged to make ryot-war settlements and to give pottahs to every cultivator. In determining the quantum which was allowed for his support, no other general rule was attended to, but that of not fixing it at a greater amount than was adequate for the purpose; and permitting him to draw a commission upon all future increase of revenue, not exceeding a certain limit. In forming the assessment on the ryots of the extensive pollam of Punganoor, the collector did not at first, descend into greater detail, than to fix the aggregate demand upon each village: but even in this case, the poligar was invested with little more authority than an *aumildar*. His peons were mustered, and pottahs given to them for their lands in the name of the Company; in the same manner as to the potails for the rents of their respective villages, where they were farmed out to them. For a very valuable and interesting abstract account of the rise and progress of the poligar power in the Ceded districts, your Committee are referred to two documents prepared by Lieutenant Colonel Munro in the year 1802. From these documents it will be seen, when the poligars first arose, what was the condition of their original tenures; at what periods their possessions were extended or contracted, or totally resumed or again recovered.

The public demand on the poligars of Mysore has been, in some instances, fixed in perpetuity: and in those pollams to which this measure has not been extended, it has remained at the same amount, for a greater or less number of years.

The Mysore possessions to which the foregoing remark apply, were obtained by the Company in the years 1792, 1799 and 1800.

The CARNATIC Poligars, whose history, management, and present condition, your Committee now proceed to describe, were transferred to the Company in the year 1792, by a treaty concluded by Lord Cornwallis, with the Nabob of Arcot: but the conditions of that treaty were differently understood by the contracting parties, and therefore, ill calculated to accomplish that reform in the countries which was the object of the British government in the transfer, and which could only flow from an undivided authority.

It seems to have been the early policy of these poligars, to impress upon the servants of the Company, an idea of their importance, as independent chieftains, who had acquired that character, and had enjoyed the rights belonging to it, from the most remote antiquity; but these were fabulous representations, designed for the purpose of giving a form and body to that spirit of pride and ambition, by which they had always been distinguished; while it was established by the well authenticated facts of history, that, like the poligars of Mysore, they were originally no more than officers of police, to whom was committed the protection of a given portion of country: head men of villages or public servants of other descriptions, whose actual condition had become changed to that of military rulers, during those revolutions of power

power in the Deccan, which had every where contributed to the usurpation of authority, and in no part more, than in the southern division of the Peninsula. Though their sunnuds, where sunnuds could be produced, did not particularly describe the terms on which they held their pollams, they all bore internal evidence of their dependance on the Emperor, and of their subjection to the soubahdars of the Carnatic, to whom they yielded tribute, and whose camp they were bound to attend, whenever summoned, with a military force proportioned to the extent of their local jurisdictions. The amount of their *peshcush* was wholly disproportioned to their revenues; but the lowness of its amount, in the struggle to obtain more, by the exaction of nuzzers and fines, was, whilst they continued under the Nabob's government, a perpetual source of violence and distraction. During periods of public calamity, they retaliated upon the Nabob's officers, and upon the peaceable inhabitants of the circar villages, those acts of indefinite and oppressive authority, which were committed on themselves; and hence the British government were repeatedly burdened with large armaments to subdue these feudatories, involving heavy disbursements from the public treasury, and severe loss of lives.

The great object of the treaty of 1792, was to obviate these effects; disgraceful to the character of the Company's government, and destructive of the peace and prosperity of the country.

The defective nature of that treaty, under which the British connection with the pollams in question, was first established, has, on a former occasion, been so fully explained by the papers then laid before the House, that the Committee will here only generally refer to that subject.

The nominal authority of the Nabob in these districts, as preserved to him by the treaty, left open a door for an interference on his part, in the management of affairs. This, he did not fail to exercise; and at an early period, the country became the scene of rival authorities, producing all the evils of a divided government; and precluding the Company from obtaining those advantages from them, which Lord Cornwallis believed had been constitutionally derived from the Nabob of Arcot. But the exact adherence to treaty, on the part of the British government, left to the poligars, the possession of their principalities, on the conditional payment of a tribute, utterly disproportionate to their revenues. The means of super-abundant wealth, which, under the government of the nabobs of Arcot, had enabled the poligars to appease the resentment of the nabobs of Arcot, and to expiate rebellion against the state, by satisfying the rapacity of local officers, became under the British administration, the source of personal aggrandizement and ambition to the poligars. These passions were exhibited in the extent of their military power; in their defiance of the Company's authority, whenever the portion of their army stationed to control them, was, from necessity, diminished; in the cruel warfare and hostilities, which were continually breaking out among them; in their irregularity of payment; and in the grievous oppressions which were inflicted on the inhabitants within the reach of their arbitrary rule. These excessive evils, as described by succeeding collectors, seem strongly to have impressed the court of directors, with the necessity of adopting some decisive steps for the better administration of the country. The measures essentially requisite to this end, were considered to be, the disarming, the poligars, and the placing the country under the controul of one authority.

As early as the year 1795, the court of directors, in a political dispatch to their government abroad, had entered into a very full discussion of the principles of the treaty of 1792, and of the rights acquired by that government, to reform the administration of the poligar possessions. These subjects form the matter of a very interesting report by the Board of Revenue, dated 14 March 1797; and of a minute recorded soon afterwards by Lord Hobart, pointing out to the court of directors the defects of the engagements contracted with the Nabob Mahomed Ally, with respect to the government of those possessions; and suggesting the means of rendering the poligars useful subjects, and obedient tributaries to the British Government.

The answer of the court was transmitted to India in a dispatch of the 5th June 1799; in which, assuming the treaty of 1792 to be the foundation of their interference in the poligar countries, they expressed their agreement with Lord Hobart, that the provisions of it must, in some degree, be the general rule of their conduct; and referring to their former instructions of the 10 June 1795, they insist on the absolute suppression

FIFTH REPORT from the Select Committee on the

sion of the military power of the poligars, and on the substitution of a pecuniary tribute, more proportionate than the ordinary peshcush to the revenues of their pollams, and more adequate to the public demands for defraying the expenses of general protection and government.

Instructions were, about this time, issued by the government of Fort St. George, to the collectors in the southern and western poligar countries, for obtaining the most accurate information respecting them; and the collectors in consequence reported fully on the military establishments of the poligars; the mode in which they were supported; upon the extent and nature of the revenues of each poligar; upon the various oppressions to which the inhabitants were subjected; and upon the means best adapted to rescue the pollams; and the contiguous provinces, from a state of rebellion and unprofitableness.

Their military dependants were of the same description as those of the poligars of Mysore; and were maintained in the same manner, either by grants of land, or by allowances in money and grain. These, constituted their ordinary means of subsistence; but when embodied, or called out on actual service, they were entitled to batta.

When the assignment was for grain and not for money, which happened in some districts, the peon received the particular quantity stipulated at the market price of the day; but if the poligar, instead of granting a grain assignment, paid the peon the money wages which were due to him in that commodity, it was always at an enormous advance above the market rates.

The power exercised by the poligars of the Carnatic, in regard to police, and the manner in which it was exercised, either to raise revenue or to augment their influence, are particularly explained in one of the reports of Mr. Lushington, collector of poligar peshcush in the southern districts. The information furnished by him on these points, though it relates to those districts only, may be considered in a great degree, as applicable to the western pollams; and will be found also to exhibit the same state of things in those particulars, which has been shown to have existed in the Mysore country, on the establishment of the British authority therein.

When the poligars of Tinnevely were transferred to the Company, they were in the habit of collecting two sorts of fees from the province; as district watchers, and village watchers. The village watching fees were termed *tallum cavel*: those for watching the districts, *desha cavel*; exactly corresponding to the *munny cavelly*, and *nayel cavelly*, in the Ceded districts and other parts of Mysore.

The former description of fees, as has been already stated, was of much older creation than the poligar influence and authority; being coeval with the establishment of villages, and constituting the fund for the support of the *tallars* or officers of police. The poligars however had encroached upon, or assumed the rights and privileges of these people, to so great an extent, that, of 2,000 villages in the province of Tinnevely, there were in the year 1799 only 477 with independent officers of that kind, the remainder being under the control of the different poligars, who had superseded the tallars in the discharge of their accustomed duties, by the appointment of their own peons to perform that service; or if they allowed them to retain their situations, it was upon the condition of receiving from them a share of the emoluments attached to the office.

The *desha cavel* or district watching fees, though not of ancient institution, appear to have had an existence for many years, but was quite unconnected with the aboriginal system of Indian police. When Mr. Lushington enquired into the history of those fees in 1799, they were considered to exceed the amount of peshcush paid by the poligars to government, and to have yielded to the poligars a receipt of nearly tenfold, as much as they did at one period. The *desha cavel* had been bestowed, sometimes by the prince, either through favour, or to conciliate an individual whose power and influence were formidable; but more frequently, by the liberality of the villagers, whose inability to protect themselves would also appear to have been one cause of their being rendered subject to such contributions; but in latter times, they were levied by the poligars from defenceless villagers, as the price of forbearing to plunder them.

These contributions consisted in payments in money, grain, ploughs, or cattle, and various other articles; and were made by armed peons, detached from the fort of the poligar for that purpose. They were not regulated by any fixed principle; but the amount

Report of Collector;
dated 20 August 1799.

amount depended upon the conscience of the poligar; and when the payment of them was resisted or not quietly submitted to, it was enforced by torture and the whip; the whole village was put into confinement, every occupation interdicted, the cattle pounded, the inhabitants taken captive into the pollam lands, or murdered; in short, every species of outrage continued to be committed, until the object of the poligar was accomplished.

The fees and collections thus made on account of the police, were exclusive of other assessments to which the inhabitants of the neighbouring circar villages were equally subject with those in the pollams, under various pretences, such as hunting, batta, marriage expenses, and presents.

The poligars also managed to possess themselves of allotments of land in the circar country, which they held free of rent as enaums; but to which they had not even a colourable right. This unwarrantable extension of unauthorized territorial alienations, had in some places been carried to an excessive extent, more particularly in those parts of the country where the pollam lands were indiscriminately intermixed with the circar villages, and which was sometimes the case, where the poligars had been allowed, under the Nabob's government to farm the lands in those villages. Two other causes have been assigned for that connection which the poligars had with the circar country, and which in their effects, served in no small degree, to add to those grievances and acts of injustice, which the inhabitants experienced from the extension of poligar authority beyond its proper local limits. Suffering at one time under the extortions of the government, and making a pretence of it at another, to serve their particular views, the inhabitants would fly from the circar villages and betake themselves to the pollams, and as the condition of their return demanded of the government the *madisum*, as it was called, of the poligar, which meant his mediation to protect the village from any breach of faith on its part, or that of its officers. This practice was generally encouraged by the poligar and brought about by his own intrigues: and it was so managed, that the public servants of the Nabob had no alternative but to acknowledge the madestrum of the poligar, or put up with the loss of probably a whole year's revenue; his interest usually prompted him, to adopt the former. Thus, by possessing a right under his title of madestrum, to interfere in the internal concerns of the village, if the exercise of it did not end in annexing it to himself, it gave him such a control over its inhabitants, as could rarely afterwards be done away by the government.

The other cause of the connection of the poligars with the circar villages, and which very much contributed to undermine the authority of the Nabob in those villages, was the practice, which was common with them, to plough the cavel lands, that is the enaums, of which they had become possessed for performing the duties of district or village watchers. An enaum, as it would appear, did not entitle the person possessing it to cultivate the land, but to receive from the person who was in the occupation of it, that share of the produce, or that amount of rent, which would otherwise go to the government. By thus taking upon himself to manage the land, the ryots in the possession of it, were not only ejected and deprived of the advantages attending the cultivation; but the poligar's concern and interest in the village, became more close and permanent, by being numbered himself among its cultivators.

When the war with Tippoo Sultaun commenced in 1799, and the Madras army was actively employed in his dominions, a formidable insurrection broke out in the southern pollams of Tinnevely; for the quelling of which a body of troops was sent into the country. The service on which it was employed, was soon accomplished: and this occasion was taken, of issuing instructions to carry into effect the orders of the court of directors for disarming the poligars, demolishing their forts and strongholds, and reducing them to the immediate authority of the civil government of the Company. It was, at the same time, resolved that the poligars should be relieved from the military protection of the country, and from military service to the state, as well as from the administration of the police, as attached to the tenures under which they held their possessions; and that the internal defence and security of the country, and the regulation of the police, should be left to the care of government; that the poligars should be divested of all interference whatever in the circar lands; that the *desha cavel* fees of the poligars from the circar lands, and all other customary collections arising therefrom, should, for the present be collected by the immediate officers of government: that the principal poligars should no longer

Revenue Dispatch from
Fort St. George;
dated 9 Aug. 1799, and
27 Jan. 1800.
Political Dispatch from
Fort St. George; dated
22 Jan. 1800.

146 FIFTH REPORT from the Select Committee on the

longer be allowed to hold the office of *tallum-cavel-carrah*; that the tallum cavel should be restored to the original purpose of its institution, by limiting the enjoyment of the fee to those who executed the duty. It had been thought proper, during the disturbances, to sequester six of the pollams, which belonged to the principal offenders. These, it was resolved to declare forfeited, and they were incorporated with the circar lands.

Upon the principles above explained, the collector concluded a settlement of the pollams of Tinnevely, for the years 1799-1800. The inconvenience both to the executive government and to the Nabob, which was found to attend the collection of the *tallum cavel*, and *desha cavel* fees, by the officers of the Company, under the arrangement which had been made, appears to have led, in the progress of this settlement, to an agreement with his highness the Nabob of Arcot, which was concluded in 1800; by which the collection of both descriptions of fees, and, with them, the right of interference on the part of the Company, was relinquished; and by which also the claim of the Nabob, to the performance of watching duties in the villages and roads within his territories, was relinquished; the Nabob engaging to reimburse the Company for the loss sustained, in consequence of their giving up the fees in question, and to afford a compensation to the individuals who had discharged the cavelly duties, but who had been deprived of their emoluments.

It having been long a principle, among the poligars, to conceal from others all knowledge of their antient privileges, as it had been, to add to them by every act of fraud and violence, the collector was not able to obtain any accurate accounts of the resources of their lands. The dusters or official registers of Tinnevely ryots in former years, and of the aggregate receipts which they yielded to the poligars, than what was to be found in the records of the loose and corrupt management which pervaded the province since the time of Isooph Cawn; and from which it was difficult to distinguish between the produce and collections, while the assessments were so entirely without consistency or regard to the comparative capacities of each pollam, as to bear a strong confirmation to the fact, that the private nuzzers or irregular collections, did alone very greatly exceed the peshcush. Those accounts were also consulted, which had been kept of the revenues derived from the pollams during the short intervals that this country had been assigned to the Company; but it was not from such documents, that much information was to be collected.

As therefore a settlement could not be concluded with the poligars, on a correct principle, with reference to the value of the lands, the arrangement made for 1799-1800, was considered as temporary. All lands in the possession of the poligars, or from which they collected the rents, which did not properly belong to their own villages, were resumed under this settlement; and an amount of revenue was stipulated for, on account of their respective pollams, which exceeded their payments, in all former years, no less than 117 per cent. The increase thus made to their tribute, was principally derived from the sum at which their military services were commuted.

The Committee have already stated, that six of the pollams had, on the re-establishment of tranquillity in the province, been incorporated with the circar lands. Several other pollams had been transferred to the management of the Company at an antecedent period: and on declaring the assessment which had been temporarily formed for the lands in the possession of the poligars, several of them preferred surrendering their villages to the collector, until the exact amount of their revenues should be ascertained, to paying the jummahs at which they were rated. In all these pollams, the collector appears to have directed his particular attention to the acquirement of every information in his power, with respect to their internal affairs, the rates of assessment which existed, and the abuses which were practised under the poligar system, that could be obtained by consulting such records and accounts as existed; by employing native agency; and by his own personal investigations.

The public dues from the dry grain lands were realized, by farming them to the head inhabitants of the villages. The tax on dry grain culture, which constituted the grand source of land revenue, was not regulated on any fixed or regular principle, but varied in every village. These inequalities having been ascertained, they were adjusted

adjusted with reference to the rates existing in the neighbouring countries, assisted by a measurement of the fields, and a full communication and discussion with the people themselves; and the lands yielding such produce, were rented by villages to the head inhabitants for a specific sum. It appears, that a very small part of the little there was of paddy lands, was in the possession of the ryots, being kept by the poligars in their own hands, and cultivated by slaves, who received no share of the crop, but were allowed a certain quantity of grain, for their daily subsistence. The *warum*, or share which the inhabitants had formerly enjoyed, from the lands of this description, was, generally speaking, one half, as in other parts of the country. One of the measures adopted by the collector, was to restore this share to the cultivators, having in each particular case, been so defined and determined, as that upon occasions of complaint, it might be at once distinctly ascertained where justice ended and oppression began. As the produce from the paddy lands was, from local circumstances, extremely fluctuating in its amount, and as the inhabitants were averse to enter into village settlements for the government share, it was either collected in kind from the cultivator, or the value of it was received in cash.

The arrangements which he made, were attended by a still greater increase of revenue, than had resulted from the settlements he had formed for those lands, which continued in the possession of the poligars; and the punctuality and ease with which the collections were realized in both cases, evinced, that in the one, the jummahs or rents which had been agreed upon with the poligars, and in the other, the rates of assessment which had been established in the forfeited and assumed pollams, did not exceed the limits of a moderate and just demand.

Your Committee find, that in the year 1801, a second insurrection took place in the southern pollams; which was considered to have been connected with another, which at that period existed, in the Dindigul and Malabar countries.

This insurrection was effectually crushed by the proceedings of the military force, detached for that purpose.

The orders which had been issued in the former war with the poligars in 1799, to demolish their forts, and to abolish their military establishments; but which had been but partially executed, were, on this latter occasion, carried into effect; and measures were adopted for discovering such arms as might have been concealed, and for preventing the use and manufacture of weapons of offence by the inhabitants. Severe examples were also made of some of the poligars, who had been principal actors in the disturbances. They were deprived of their pollams, and some of them, capitally punished. Among these, were three Poligars, whose lands were conferred on other poligars, in suitable divisions, on the principles of a permanent zemindarry tenure; as a reward for the fidelity which they had displayed to the Company's government. The jummah was declared to be progressive for several years, and afterwards to remain unalterable, at an amount which was calculated to be equal to 2-3ds of the gross collections.

The strong measures adopted in consequence of the second rebellion, having produced the effect of general obedience to the authority of government, and being well calculated to secure the allegiance of the poligars for the future, were soon after followed up by the extension of the principles of a permanent zemindarry assessment throughout the pollams in Tinnevely; as well in those, that remained in the hands of the poligars, as those that had been assumed. A report was received from the special commission, on the arrangements which they proposed for this purpose, in the month of May 1803; and they were a few months afterwards carried into effect by the collector.

The report of the commissioners was founded on the communications and statements, which had been received from the collector during the latter period of his management of the country; and which, in their judgment, furnished ample materials for determining the amount of revenue, at which the poligars should be permanently assessed.

Of the pollams that remained in the hands of the poligars, which were fourteen in number, the permanent assessment was, with some few exceptions, less than the peshcush settled in the year 1799-1800. In the larger pollams, it varied in its proportion to the computed resources, from 54 to 57 per cent.; and in the smaller ones, from 41 to 49 per cent.; the expenses of management being relatively less in the former,

Public Dispatch;
8 Aug. 1801.
Commercial Dispatch;
2 Sept. 1801.
Military Dispatches;
15 Oct. and 25 March
1801, and 29 May
1802.

Report of Collector,
dated 30 Sept. 1802;
and Report of Special
Commission, dated
5 April 1803:
Appendix, N° 27.

148 FIFTH REPORT from the Select Committee on the

former, than in the latter. Among these, were the three pollams which had been previously bestowed on certain poligars for their good conduct and assistance during the last rebellion, under the permanent zemindarry tenures. In order to render this reward the more substantial and distinguished, a reduction was made in the jummah, at which they had been fixed.

The pollams that had been voluntarily transferred to the collector, for the purpose of ascertaining their actual condition, which were likewise eleven in number, were restored to the parties, at the rates of jummah fixed upon them.

Of the two other pollams, one of which had been assumed, and the other sequestered for several years; the former, was restored to its original holder; the latter, to the surviving heir.

There remained three forfeited pollams; which were sold at public auction.

The southern poligar countries are principally situated in the province of Tinnevelly. The other lands which come under this description in that part of the peninsula, are situated contiguously to them; and consisted, on their acquisition by the Company, of the pollams of Shevagunga, of Ramnad, of Manapara Madura, and Nuttum.

The pollams of Shevagunga and Ramnad, were permanently assessed at the same time, as those of Tinnevelly; the former, at the rate of jummah which yielded an augmentation of Revenue to the extent of 50 per cent. on the peshcush before collected; and the latter, at 2-3ds of the average gross collections during the preceding 5 years, affording an increase of 55 per cent. of revenue. The poligar of Ramnad having been deposed in 1795, on account of his cruelties, tyranny, and other misconduct, an agreement was entered into with the Nabob of Arcot, for the better government of the country; by which it was made over to the sole and absolute charge of the Company for 3 years. It was however continued under the management of the British collector, until settled in perpetuity; on which occasion, it was granted to the sister of the expelled poligar.

Before your Committee close their observations upon the system adopted towards the southern poligars of the Carnatic, they will shortly advert to the condition of those feudatories, prior to their subjugation, and since its completion. From the detailed correspondence, which passed at Fort St. George, in the progress of this arduous reform, much useful information may be extracted; and your Committee believe, that many of the regulations then adopted, may be successfully applied in subduing that ferocious anarchy, noticed in a former part of their Report, as disgracing the name and authority of the Company in part of the Bengal possessions. Before this reform was accomplished in Tinnevelly, life and property were exposed to shocking outrages, similar to those which now distract the provinces of Bengal, where gang-robbery prevails; and the poligars of the south, like the decoits of Bengal, exhibited a practical example of the calamities brought upon a peaceful and industrious people, by the neglect or subversion of their antient institutions, and by the licentious rage of the most cruel passions of mankind, unchecked by any system of efficient police, or internal village government. The means by which these enormous evils were subdued, and their recurrence prevented in the Carnatic, your Committee have considered with particular gratification; for, after the happy experience of nearly ten years of internal peace and prosperity in the southern countries of the peninsula, there can be no doubt of the truth of the sentiments delivered by the special commission, and the government of Fort St. George, on the subject in the year 1803.

In addressing the government at that period, the special commission closed their able and interesting Report, with the following observations:

"Upon a review of the whole arrangement now submitted to your Lordship in council, we have the honour to observe, that the vigorous measures adopted for the subjugation of the poligars of Tinnevelly, Shevagunga, and Ramnad, appear to have been effectual; and that the firmness and perseverance with which those measures have been pursued, have actually produced that change in the state of the provinces which was indispensably requisite to convert the ferocious and turbulent character of the poligar tenure, into the peaceful and beneficial condition of the zemindar. Under the former description, these valuable lands contributed the sum of pagodas 1,68,304. to the purpose of general government; whilst the maintenance of their

"armed

"armed retainers, amounting to about 100,000; instead of contributing to the preservation of internal tranquillity, demanded a constant and vigilant attention to the means of augmenting the regular force stationed in the southern provinces. Under the proposed plan of settling the pollams, the permanent assessment of the lands which we have proposed, combined with the resumption of the cavelly, which has been already carried into effect, will be attended with an augmentation of the public revenue, to the extent of star pagodas 1,76,378. per annum; while the necessary operation of the change, by directing the attention of the zemindars to the improvement of agriculture, and the arts of peace, must daily tend to diminish the former jealousy of their military condition, and to discharge the government from the expense of those armaments, which have been repeatedly attended with heavy disbursements of the public treasury, and with severe loss of its soldiers and subjects. Impressed with these sentiments, it is with peculiar satisfaction that we direct the attention of your Lordship in council, to the concluding declaration which the superintendence of the southern provinces, during the eventful period of the last four years, has enabled the collector, Mr. Lushington, to pronounce with confidence, "That nothing appears to be wanting to consolidate the foundations of internal order and peace, but the establishment of the settlement recommended, the abolition of the customs, and the regulation of the police."

"By the energy and justice of government (the collector proceeds to observe) the rebellions have been subdued, the oppressed have been upheld and exalted, the obedient have been liberally rewarded, and the extinction of a divided authority, has restored the fairest province of the Carnatic, from an acknowledged state of anarchy and confusion, to a state of subordination and prosperity."—Mr. Lushington's general acquaintance with the state of the revenues under this presidency, and his successful experience in the practical administration of them, entitle his opinions to the greatest degree of respect; and we have had the most satisfactory proofs of the zeal with which he has devoted his labour and talents to the public service. We deem it to be our duty to inform your Lordship in council, that the information submitted to us by that gentleman has been satisfactorily digested; and that, in the opinions which he has suggested, for our consideration, he has manifested an intimate knowledge of the principles and operation of the system of permanent revenue."

From this period, the increased tribute of the poligars has been punctually paid, no blood has been shed, and no treasure expended in military operations against them; and the surrounding districts have enjoyed tranquillity under the revival of their antient system of village police.

The same course of measures with respect to village police, appear to have been pursued by other collectors, in the Mysore and Carnatic territories, and has been followed by the same happy effects; more especially in the Ceded districts, where they were made a primary and anxious object of care and attention on the part of Colonel Munro. Your Committee therefore look to the revival of the talliary office in every village, as the best security of internal police. The manner in which the institution was restored to its antient efficiency in Tinnevelly, and in the Ceded districts, after its resources had been so long usurped, and in many places, the remembrance of its benefits lost in the cruel outrages of the poligars, affords an example of successful exertion in the officers of the Madras government, worthy of imitation.

Your Committee do not find that any steps were taken, except those of a preparatory nature, for reforming the condition of the western poligars of the Carnatic, till 1802. The preparatory steps which they here allude to, consisted in the issuing a proclamation in the year 1800 to the poligars, declaring the determination of government to render them subject to its immediate authority, and in giving the instructions, which had been already noticed, to Mr. Stratton, the collector of the peshcush, to enquire into the actual state and resources of the pollams. Though the poligars who were four in number, had exercised an independent jurisdiction and power, wholly incompatible with their relative situations as dependants of a regular government; yet being more under its eye and control than those of the south, they were less disobedient to its authority. When the instructions were issued to Mr. Stratton, respecting the pollams, they appear to have been in full possession of them; nor did any circumstances occur, to render the removal of any of them necessary. His investigations, though not the result of a detailed management of any of the pollams, supplied him with a body of information on the respective points, to which his attention had been directed, highly honourable to his integrity, industry,

Appendix, No. 25.

Reports of Collector; 14 Dec. 1800, and 14 July 1801. Reports of Special Commission; dated 12 Aug. and 24 Sept. 1802.

II.
FORT ST. GEORGE.
POLLAM LANDS.

and talents; and the government were enabled thereby to settle the pesheush of the poligars on permanent principles, and introduce the same internal arrangements which were adopted in the southern pollams.

It appears from the accounts of the assessment which was finally determined upon, consisting of the former pesheush and the equivalent for military service, that a pecuniary augmentation of resources was yielded to the Company under that assessment, to the extent of S. pagodas 1,72,296; while the poligars were left in the enjoyment of an income, which considerably exceeded what had been allowed to the zemindars in the other parts of the country, which had been settled in perpetuity.

Adjoining to the western poligar districts, are several others of inferior consideration, called the Chittoor pollams; which came into the possession of the Company under the treaty with the Nabob of Arcot of 1801. The poligars had long been refractory and turbulent subjects under his Highness's government, and very backward in the payment of their tributes. A determined adherence to the same line of conduct, occasioned the necessity of sending a military force against them, in the early part of 1804, to recal them to obedience. Their balances were considerable;—they not only refused to discharge them, but to acknowledge the authority of the British administration; and their example had begun to have an unfavourable influence on the poligars of the Ceded districts, who had also evinced a disposition to withhold their submission, were opposed by open force. Two of the most powerful of them, surrendered themselves, at the commencement of military operations. They were removed from the district, and granted an allowance equal to 1-10th of the estimated revenue received from their lands. The other poligars having been driven from their fastnesses, which were demolished, took refuge in the jungles. A commission was afterwards appointed, to arrange the affairs of the country; but they failed in bringing the poligars to terms of accommodation. They were required, to account to government for 2-5ths of their resources, which was much below the usual terms of a zemindary assessment in perpetuity; but this they refused to do; and a military force having been again dispatched against them, the district was restored to order and tranquillity in the beginning of 1805. Two of the poligars had capitulated; and they were granted an allowance equal to 18 per cent. of the value of their lands, which were declared forfeit. The five remaining pollams were assumed, until they should be surveyed and their value fully ascertained; pensions being, in the mean time, allowed to the poligars, on the same principles as to those whose lands had been forfeited.

The whole of the pollams of Chittoor having come under the charge of the Company's collector, the same system of fixed rents on the lands of each ryot, and the same mode of realizing them, was resorted to, which were then in practice in the circular lands in the peninsula, and has been attended with a considerable increase of revenue. It does not appear that the poligars have yet been restored to their possessions. They have, however, been allowed to participate in the augmentation of revenue received from the pollams; their per centage, which was in the first instance allowed to them on the former collections, having been, in the year 1805, regulated with reference to the receipts of the collector; during the two first years of his administration of the affairs of these pollams.

II.
FORT ST. GEORGE.
POLLAM LANDS.

Your Committee will now explain to the House, the nature of that change of revenue management, which was introduced into the Havelly lands, to which they have before adverted, as having taken place in the year 1808. This change consisted in a recurrence, under modified rules, to the plan of village settlements; which had formerly been adopted in the different districts, but which had been progressively superseded by the more detailed system of collecting the rents from each individual cultivator, by the means of native servants employed under the immediate authority of the collectors.

It appears to have been first carried into effect in the province of Tanjore, in the year 1807, in consequence of the recommendation of a committee, which had been appointed to investigate the revenue affairs of that province, and the principles on which the land assessment had been formed. It further appears that in the same year, Mr. John Hodgson (a member of the board of revenue, who was also one of the Tanjore committee) having been deputed by the government to visit the province of Tinnevely, and the districts of Coimbatore, for a similar purpose, had proposed

Rev. Letters from
Fort St. George,
6 Mar. 1807.
21 Oct. 1807.
24 Dec. 1807.

proposed that the system of village settlements, should also be introduced into those countries.

The reports received from Mr. Hodgson, afford a very perspicuous analysis of the history of the revenue affairs of the countries to which they relate. They were referred to the board of revenue, under instructions to state their sentiments in regard to the expediency of carrying into effect the arrangement therein suggested in all the territory then under ryot-war management, as being a plan of settlement more nearly approximating to that of estates permanently assessed. The board in their answer to this reference, detailed at length the grounds on which they deemed it to be desirable, that the measure in question should be adopted. The government concurred with them in opinion; and directed the necessary steps to be taken, for introducing the proposed system of village rents into all the circular lands under the presidency of Fort St. George; and circular instructions for that purpose were issued by the board to all the collectors (except those of Malabar and Canara) in whose districts a permanent settlement had not yet been established, nor village rents introduced: viz. the collectors of the Ceded districts, the northern and southern divisions of Arcot, and of Coimbatore, and the districts of Trichinopoly and Tinnevely.

According to the principles prescribed for the formation of the village settlements, the chief cultivators were to farm the revenues of their respective villages, for a period of three years, upon such terms as, with reference to the accounts of cultivation, and of the demand and actual collections of each village for a series of years, might be deemed adequate, moderate, and equitable; but in districts in which a survey rent had been completed, they were to be regulated with reference to the payments made by the ryots under such survey assessment. The rents determined upon, were to be payable, under all circumstances, extraordinary calamities excepted; in which case, an abatement of the rent was to be granted, at the discretion of government; and as, in some particular villages, the effects of adverse seasons, or other adventitious evils, might have been experienced in so great a degree, that the accounts of former years might not furnish a result sufficiently favourable to the state, to be taken as the basis of a triennial lease; and as the means also of the inhabitants, in such a state of things, might not prove such as to ensure the due discharge of a rent equal to what, under this mode of lease, in reference to the period of it, it would be proper to stipulate for, even should the renters be disposed to accede to it, the collectors were permitted, where it might be considered expedient, to make the rents progressive, to defer the adoption of a triennial lease, or to limit the engagements to the term of one year, and to conclude them, either with the ryots of the villages collectively or individually, as under the former system, and upon such conditions as might be best calculated to secure the company against any unnecessary loss of revenue. It was also directed, that where the right denominated *meerassae* existed, the rents were, in every practicable case, to be concluded with all the *meerassads* of each village, who were to be held jointly as well as severally responsible for the amount; the personal and real property of the actual defaulters being, however, in the first instance, liable for the balances; and the difference only (in the event of their property being insufficient to answer the demand) to be made good by the other *meerassads* of the same village, under their joint agreement with the officers of government. In cases in which any of the *meerassads* refused to accede to reasonable terms of rent, the collectors were authorized to enter into engagements with one or more *meerassads*; and should the whole of them refuse to do so, to come to terms with any other individuals, who might be willing to engage in such contracts, or to continue the ryot-war mode of collection. In those districts where the right of *meerassae* was not understood or defined, a preference was to be given to the potails or heads of villages, by whatever name they might be distinguished, and even to the common resident inhabitants, over strangers, who had no permanent connection with the villages. It was also enjoined, that in all cases the renters who might contract for the revenues of villages, should be required to grant pottahs to the cultivating ryots, for their mutual security against loss on the one hand, and oppression on the other; and that no obstacles might be opposed by the leaseholders, to the prosecution of the survey, or the equalization of the rates. In districts, where these necessary objects had not been accomplished, it was considered proper to provide for the prosecution thereof, by a separate clause in the engagements formed with the renters.

II.
FORT ST. GEORGE.
HAVELLY LANDS.
Instructions to Board of
Revenue; dated 28
Nov. and 5 Dec. 1807.
Report of Board to
Government; dated
25 April 1808.
Proceedings of Govern-
ment; 25 May 1809.

The

The reasons which led to this alteration in the system of conducting the revenue concerns in the havelly lands, are stated by the revenue board and by the government, to be, its comparative economy; the trouble and inconvenience which attended the collection of the rents of each individual cultivator by the officers of government; a desire to prepare the way for a permanent assessment of the lands, as your Committee conclude, on those principles on which the measure had been adopted in other portions of the territories of Fort St. George; and lastly, considerations connected with the system of judicature which had recently been extended to all the districts, into which zemindarry assessments in perpetuity had not been introduced, under regulations passed for that purpose in the year 1806. The considerations here referred to, as constituting an incompatibility between ryot-war rents, and the judicial system, appear to have turned on the impediments to the ready realization of the public revenue from the ryots, in consequence of its being required by the prescriptions of the law, that in the settlement of disputes respecting land revenue payments, and in the amount. The inconvenience thus experienced, appears to have been represented by several of the collectors, and by Mr. Hodgson, in the report he made on the revenues of Coimbatore.

The method of conducting the affairs of the land revenue which was thus superseded, has been shown, by your Committee, to have been resorted to, at different periods, as the state of the provinces admitted of its application. In the province of Malabar, it took effect shortly before the expiration of the quinquennial leases formed with the rajahs and nairs, in the year 1795: in Canara, it was found to obtain pretty generally throughout the country, on the acquisition of it: in the districts ceded by the Nizam, it was at once resorted to, by the collector appointed to the charge of them; and in the Carnatic, it was adopted, in most of the districts, in the years 1803 and 4; though it could not be said to have been properly introduced in some of them, till several years afterwards.

The degree of advantage which has been derived from this system of revenue administration, must have depended upon the length of time, that it had an operation; on the talents, energy and other qualifications of the collectors; and on various adventitious circumstances, as connected with the local state of the district.

The board of revenue in their report, and the Madras government in their proceedings respecting the establishment of triennial village leases, admit, that the ryot-war annual settlements which they have supplanted, were attended with the beneficial effects, which your Committee have described to have resulted from them; in reference to the acquisition of revenue information, the just ascertaining of the dues of government, and the rights of the cultivators, the defeating of the interested considerations of the inhabitants, and the delivering of the inferior from the oppression of the superior ryots; and they expressed their hope, that these objects, had been in a great degree, attained. Your Committee are, however, inclined very much to doubt, whether, even in those parts of the Company's territory, where the system of collecting the revenues of government from each cultivator by its own officers, had been the longest in operation, it has not been discontinued; before all the advantages it was capable of yielding, had been duly realized; before it was possible to have investigated, defined, and adjusted all the rights of government, and those connected with the soil; before various other matters relating to the interests, both of the sovereign power and the people, had been accurately understood and arranged; and before the mass of the subject, had become so well acquainted with the genius and spirit of our government, and its just intentions and principles, as should confirm their confidence in it, into a settled and habitual feeling.

It is therefore matter of regret, that any circumstances should have existed, to render the abandonment of ryot-war settlements necessary, more especially in those collectorships in which they had been of more recent introduction.

The proceedings with relation to the change of system which your Committee have adverted to, are explained in a revenue dispatch of the 24th October 1808, and in the report of the board of revenue and proceedings thereon which accompanied it.

In another revenue dispatch since received, bearing date the 6th February 1810, and in the documents transmitted with that letter, your Committee are also supplied with a view of the result of the village settlements, during the first year, in the districts ceded by the Nizam, in the southern and northern divisions of Arcot, Nellore and Ongole, Tinnevely and Madura, comprising, with the exception of the pollams

pollams of Tinnevely, and the Diodegul and Rannad country, six entire collectorships. These, are the latest accounts which have been received in England, in relation to those settlements. Of the measures adopted for applying the village system, in the two divisions of Coimbatore and the district of Palnau, no statement has yet reached the India house.

Your Committee find, from an examination of the documents above referred to, that in considerable tracts of country, the collectors had not been able to conclude triennial village leases, and were under the necessity of adhering to the ryot-war annual settlements; in consequence, as it appears of the potails and other inhabitants having declined to become renters, on the terms proposed to them, as not leaving a sufficient profit to enable them to undertake the risk of a lease settlement for three years, with reference to the possible contingencies of unfavourable seasons.

It further appears to your Committee, that in most of the collectorships, the renters were required to stipulate for an amount of rent, which not only exceeded what was realized from the districts in the preceding year, under the former mode of management; but generally for an augmentation of revenue during each year of the lease, or what is called *riusud* or progressive jummahs.

Your Committee have explained to the House, the manner in which the rents of the cultivators were fixed and settled, under the ryot-war system of collection; and how it accommodated itself, to their means: that there was a standard rent, to which they were liable; but that it was so high, as to render them, unable to pay it, in all seasons, without impoverishing the country, and thereby checking and discouraging agricultural industry: that therefore the actual demand on the cultivator, for the year, was not positively determined, until the seasons were so far advanced, that a tolerably correct judgment could be formed of his ability, to satisfy it: that, if the land in his possession was able to bear the standard rent, the standard rent constituted the payment for which he became answerable; but if the state of the produce, and the general circumstances of the ryot, disabled him from engaging on such terms, a proportionable reduction, was made in such rent. This principle of regulating and adjusting the demand on the cultivators, appears to your Committee to have produced the largest amount of revenue that could be collected with justice to the people, where the settlement was rightly formed; its steady and regular realization, of course, depended on the vigilance and talents of the collector; and your Committee have no doubt, that in the territories which were under the Ryot-war rents, and where the demand of the state bore so large a proportion to the means of the husbandman, as to leave him only a subsistence, in an ordinary year of cultivation no change of system which proceeds on the principle of obtaining an immediate increase of revenue from the land, can ever continue, without impairing the resources of the country. An increase of receipts may certainly be obtained, by waste lands brought into cultivation, and by the detection of concealed cultivation, or of lands found to be assessed on too low a scale, through the collusion of the cultivators, with the native revenue officers: and these, as appears to your Committee, were among the means by which an increase of the revenue was effected, in some of the territories to which they here allude; and by which, in others, the collectors were enabled to keep up the aggregate receipts from their districts, without augmenting the rates of assessment: for the mode of management which then existed in them, was calculated to bring to light every irregularity and clandestine proceeding, which went to deprive the government of its dues, or to violate the rights of the inhabitants. It is not therefore, in the opinion of your Committee, to be expected, that in such a country, where the practice has obtained of collecting the rents directly from each cultivating inhabitant, and where a regular survey has been made, any augmentation of land revenue can be realized, under the engagements entered into with the village renters, unless they make undue collections from the ryots in their villages; nor can they conceive, how any legitimate advantages can accrue to them, under their contracts, unless it be from the waste lands that may be brought into cultivation, during the term of their leases:—But as the renters are described by several of the collectors, to be as poor as the common ryots, the necessary capital will probably be wanting, to enable them to encourage that they would apply it, to such a purpose, with only a temporary and but short interest in the land. It would also, as appears to your Committee, be unreasonable to expect, that the other ryots of the villages, in such a state of things, paying, as they

II.
FORT ST. GEORGE.
HAVELLY LANDS.

they necessarily must do, a higher average rent to the farmer than they formerly did to the Company's collector, should enlarge their undertaking with him.

The question also naturally forces itself on your Committee, what security, under the above circumstances, have the government, for the fulfilment of engagements, which provide for a specific annual amount of revenue, during a period of three years, and which admit of remissions, in no other case, but that of extraordinary calamity?—On this subject, the opinions of some of the collectors, are clear and explicit.

Report of Collector of Southern Division of Arcot, on Settlement for 1808-9.

Report of Collector of Northern Division of Arcot, Settlement for 1808-9.

Letter of Assistant Collector of Northern Division of Arcot, on Settlement for 1808-9.

Reports of Collectors of Ceded Districts, on Settlement for 1808-9.

Report on Settlement for 1808-9.

Ibid.

By the collector of the southern division of Arcot, it is stated, "if seasons are bad, they (the leaseholders) will not be able to pay the present rent, without numbers of them being ruined, and the prosperity of the country suffering of course, in proportion:"—and by the collector of the northern division, it is stated, that "if the data, upon which the rents were formed, were accurate, and not less favourable than there was reason to expect; then, the only probable advantage to the renters is, that they will be able to pay their rents to government, and have a surplus sufficient only, for the support of themselves and families."—As to the village renters undertaking any improvements, the collector did not expect it.

The assistant collector of the division, further states, that "he was convinced that many would not have agreed to such high rents, did they not expect the tanks to be repaired, by government;" and that they would not have taken the villages at all, without an express stipulation to that effect, "had they not been afraid he should give away the villages, to more needy and less conscientious bidders."

It is also declared, by the collectors of the Ceded districts, that one bad season would render the village renters, unable to keep to the terms of their leases; that a great part of them being, in point of circumstances, not more substantial than common cultivators, their property would hardly be sufficient to make good the balances against them; that the pottahs had entered into engagements, merely to prevent strangers from becoming the farmers of their villages.

The first year of the triennial farming contracts, it appears were generally favourable to cultivation; and the rents were realized, in most of the districts. But your Committee see much reason to believe, that the renters could not have fulfilled, even in that year, the terms to which they had agreed, had they not pressed severely on the ryots. It is stated by the collector of the northern division of Arcot, that frequent disputes had occurred, between the ryots and the renters; the one, complaining of unjust demand; the other, of unnecessary and evasive delay, in the payment of their rents; and it would further appear, from the report of the collector of the southern division, that evils had there resulted, which threatened a revival of those oppressions upon the inhabitants, which have been described, as formerly practised under the village farming system. On this subject, he thus expresses himself: "My apprehensions are very strong, that, even in good seasons, the prosperity of the country will suffer considerably, from the oppression of the farmers over the inferior ryots. This, indeed, is almost past apprehension. It already admits of some proof. I have not been able to learn, that a single pottah has been issued by them; yet they have made the ryots pay for all *sharve* and *poolathy* (damaged produce) which was remitted to them, under the former system. They have, in many cases, made them pay more, than the rent; and in most cases, the full rent, for all waste lands cultivated by them, for which, under the old system, they had a remission granted them for the first three years."

And in another part of his Report, he states it as his opinion, that "the resources of the country will be found at the end of the leases, far more deteriorated than they were."

Your Committee are the less surprised, at the very unfavourable statement thus made by the collector of the southern division of Arcot, in as much as they find, from an examination of the records respecting this division of country, that though the sanction of the Madras government had been given, to introduce the ryot-war system, as early as the year 1803-4; yet, owing to causes of accidental occurrence, which it is not requisite here to explain, little progress was made in that work; in the measures necessary for protecting the Ryots, or gaining a knowledge of the revenues, of the country, until the appointment of the present collector, Mr. Ravenshaw, to the charge of the division, in the latter end of the year 1804-5.

The

II.
FORT ST. GEORGE.
HAVELLY LANDS.

*Report of the Board of Revenue, dated 11th September 1806; paras. 22 & 23.

The state of it, at the commencement of that gentleman's administration of its affairs, was thus described by the board of revenue: "The examples of the pernicious policy of the late sovereign of the Carnatic were, as it were embodied in the deplorable picture of the state of the province in question. The grammatan (or pottah) had thought himself warranted in his oppression, by following the footsteps of his prince. The poor peasant endeavoured to elude by fraud, what he could not resist by force; the public servants were allowed, by a participation in the spoil, to confederate against their employers: whilst the country, suffering under such a complication of evils, was accelerated in its process to decay."

The measures employed by the collector, in forming his settlements for the years 1805-6, in order to reduce the influence of the head inhabitants, and to excite the confidence of the great body of the cultivators, were, as it appears from his reports to the board of revenue, and from the recorded testimony of that board and of the government, attended with the most promising effects. An evil, however, which had been of such long continuance, and which had become so deeply rooted, was not to be easily or speedily subdued. It nevertheless appears, that the adoption of a reduced scale of rents, and the operation of the ryot-war principle of collection, duly conducted and superintended; having for its leading objects, the confining every man to the cultivation of his own land, and defining the specific amount to be paid by each; and thus, securing to him the meed of his own industry, had, in the following two years, during which the country continued under this system of management, effected an improvement in its internal condition; which was made evident, by a considerable increase of cultivation in each year;—and in this short period, the public revenue not only attained its former amount, but in the last of those years, it exceeded the jumma of any year, since the transfer of the province to the Company, with the single exception of one year. The grammatans were confined to their proper duty of village collectors; much was done to remove the inequalities of the assessment; pottahs signed by the collector and his assistants, were granted to each individual cultivator, specifying the rent he was to pay; the grammatans were prohibited from collecting any thing more from the ryots, than the pottah demand; while the latter, became encouraged to resist the exactions of the native servants, from a confidence in the protecting power of the government. The sentiments of the court of directors on this favourable state of things, in the southern division of Arcot, are thus expressed to the government abroad, in a revenue dispatch of the 24th April 1811: "This (referring to the augmentation of revenue) is a strong proof of the growing industry and exertion, which is represented in the letters of Mr. Ravenshaw the collector, to prevail among the ryots, in consequence of the improved administration of the revenue of those districts; and we trust that no encouragement will be wanting on your part, to foster and strengthen the sentiments of respect and confidence, which the inhabitants seem so willing to entertain towards our government. It is particularly gratifying to us, to learn that the collections are made with facility, that the process is conducted without fraud on the part of the cultivator, or force on ours; and that they are truly sensible of the value of the benefits, which it has been our invariable wish, and first endeavour to confer upon them."

Your Committee have deemed it proper to bring under the notice of the House, this gratifying instance of a province, which was, in so short a space of time, restored from a condition of the lowest depression, to one of comparative prosperity. In a former part of their Report, they had occasion to state another extraordinary instance of the same kind, in regard to the management of the Ceded districts, during the seven years they were under the enlightened superintendence of Lieutenant Colonel Thomas Munro. They both furnish undeniable proofs of the important good effects which have resulted from the establishment of moderate rents, and especially a system of adequate protection to individual rights and property. The amelioration which has taken place in the condition of the provinces, which the Committee have here particularly referred to, and which, in a greater or less degree, has been produced in the other parts of the modern territory under the Madras presidency, is undoubtedly in a great measure, to be ascribed to the talents, activity, zeal and experience of the collectors: but your Committee are thoroughly satisfied, that all these qualities combined, could not have enabled them, so generally to have improved the situation of the provinces under their charge, had they not paid particular regard to moderation of rent. The great practical principle enforced in all their reports; by Lieutenant Colonel Munro, and the other collectors, whose revenue administration has been the most prosperous; the principle

R r

ciple on which they acted themselves, when left to their own discretion, and which they never ceased to press on their assistants, was this, that to enable a country which had been long oppressed, to attain to a flourishing state, assessment must first be low, and can be increased only, with its encreasing improvement, and that one year of over assessment would throw it back, beyond the power of several years of favourable seasons, again to recover.

Your Committee cannot, therefore, advert to the late change of system, which has been introduced into most of the districts where ryot-war settlements prevailed, and which have proceeded on the principle of generally augmenting the rents, and on a scale of encrease in each year, during the short period of a triennial lease; without entertaining apprehensions of the unfavourable effects it may have, on the welfare of the country, more especially as the business of realizing the revenue from the ryots in the villages, may now be considered as being virtually left to the renters, who stand in the same situation with relation to the ryot, in which the European collectors before did; while the only remedy within the reach of the ryot, in case of oppression, must be sought, through a judicial proceeding. But it is of the policy of the principle of restoring the potails and other head inhabitants of villages, to the capacity in which they before stood, of farmers of their villages, and in which they practised injustice, in so many various ways upon the inferior ryots, that the Committee more particularly doubt; fearing, as they cannot but do, for the reasons they have stated, that a revival of that tyranny and those exactions, which once, and at no distant time, were so customary, will be the necessary consequence. It was a similar feeling which induced the court of directors, in a revenue dispatch of the 30th August 1809, when speaking of the ryot-war settlement in Nellore and Ongole for the year 1805-6, and alluding to the idea, then in contemplation abroad, of extending a permanent zemindary assessment to those districts, to express themselves to the Madras government, as follows: "Until the influence of the village chiefs over the cultivators be destroyed, and those prejudices which had contributed to the evils prevailing were removed, the people were not prepared to receive the benefits, which it was the object of the British government to confer upon them." That the potails have again returned to their oppressive practices, in several of the districts, has been shewn; and that the courts of justice can afford but very inadequate means of redress to the injured, would appear, from what is stated on that subject, by the collector of the southern division of Arcot, inhabitants, of acts of oppression: "I have no power (he says) to grant redress; I can only refer them, to the court; and the court, if it did nothing else, would not have time to redress all such grievances, even if they came before it; but the road to justice is so clogged with forms, &c. that nine out of ten of such grievances, never can come before it."

Your Committee have stated, that the government were principally influenced, in their determination to resort to triennial village leases, by the unsuitableness of the new code for the administration of justice, which had recently extended to the districts under ryot-war settlements, to that mode of management. It has also been explained, in what this unsuitableness consisted. Entertaining the sentiments which they have expressed, respecting the effects of ryot-war settlements, they must lament that any circumstances should have occurred, to which they should be made to yield.

It is stated by the board of revenue, that it would have been "inconsistent, unsafe, and impossible then to have deviated" from the system of jurisprudence which had been established. It is not to the present purpose of the Committee, to enter on the general merits, of that system, as applied to the Madras possessions; but they must observe, that if the ryotwar mode of administering the revenues of an Indian country, be, as they conceive, and as the board of revenue seem to admit it to have been, the best calculated "to retrieve the energies of the country," "to reform the manners of the people," "to emancipate the interior from the thralldom of superior ryots," "to develop the capacities of the country," and, "to remedy the inveterate abuses of the mahomeddan government;" if, from such a mode of revenue administration, has flowed encouragement to industry, protection from injustice, extension of agriculture, and augmentation of revenue, it is not in the minds of your Committee to be doubted, that the accomplishment of objects of such paramount importance to the permanent welfare and improvement of the country, ought

Report on Settlement for 1808-9.

Report of Revenue Board; dated 25 April 1808.
App. No. 30.

ought not to be sacrificed, even for a time, to forms of process and modes of judicial proceeding.

Nor does it appear to your Committee, that the inconvenience which was felt from the process of the courts of justice, in recovering arrears of revenue, and in the settlement of disputed cases of demand, has been, in any material degree remedied, by a recurrence to village leases. The collectors and their servants are relieved from this inconvenience; but it still exists, transferred as it is to the village farmers; who, as it has been before observed, stand in the same situation in which the collector before did, in relation to the cultivators. The village farmers will experience the same kind of obstacles in collecting the rents of their villages, and will be subject to the same kind of vexatious impediments from litigious and designing ryots, unless they substitute the hand of power for the rule of law. As the engagements of the potails are for three years, instead of for one year, which was the case under the ryotwar assessments, the frequency of applications to the Courts, have been probably lessened; but the evil must, in the nature of things, exist to a great extent, under any other than a less dilatory and troublesome form of process.

It is represented by the board of revenue, in their report, in favour of the village system of rent, which has been described, that "it was, at least, as old as the age of Menu;" but if by this, it be meant that such a mode of settlement was, in conformity to the general and settled practice of the Hindoo governments, the fact appears to be at variance with such information as the Committee have been able to collect, in their enquiries upon that subject. The usual course pursued by them, for the realization of their territorial revenue, appears to have been, to collect it from those having an interest in the cultivation of the soil, either in proprietary right, or as tenants, through the medium of their own officers. They may have farmed out the revenues of a whole village or more, to the head inhabitants, on terms of a specific contract; but where this occurred, the Committee believe it to have been a deviation from the general rule. In the latter periods of the Mahomeddan domination, the system of farming the revenues, by degrees, came into very general use; and to this, it is believed may be traced, the origin of most of the zemindars in the Bengal provinces, and in the Northern circars. They were, as it is now pretty clearly ascertained, in general, no other than the revenue servants of districts or subdivisions of a province, who, as the Committee have formerly explained, were obliged, by the conditions on which they held their office, to account for the collections they made, or the share of the crop they received from the ryots, to the governing power in whose service, they were employed; and for which service, they were in the enjoyment of certain remuneratory advantages, regulated on the principle of a per centage or commission on the revenues, within the limits of their local charge; but having in the process of time, and during periods of revolution, or of weakness in the sovereign authority, acquired an influence, and ascendancy, which it was difficult to keep within the confines of official duty, it was found convenient to treat with them, as contractors for the revenues of their respective districts; that is, they were allowed, on stipulating to pay the state, a certain sum for such advantage for a given period, to appropriate the revenues to their own use and profit: the amount of the sum for which they engaged, depended on the relative strength or weakness of the parties; the ability of the government to enforce, or of the zemindar to resist. In this situation of things, the practice of sub-renting naturally ensued: and the detail of the farming system would extend itself, to single villages. In the Carnatic territory, where large tracts were leased by the Nabob Mahomed Ally, to individuals, for a greater or less number of years, under engagements entered into, at the seat of his residence; it was found, on that territory being annexed to the British possessions, that the revenues of each village were generally sub-rented to the potails. But in the districts ceded by the Nizam, and in the Mysore country, which also passed from the rule of Mahomeddan princes, to that of the East India Company, sub-renting by villages, was by no means universal; though it existed to a considerable extent. Whole districts were still under ryot-war rents: rents, not farmed to the potails of villages, but which were collected by the potails, in the name and for the use of government, in their natural and constitutional character, as the agents or superintendents of the villages to which they belonged, agreeably to the antient practice of the Hindoos; and, as your Committee may add, according to the institutions of their native rulers; for according to those institutions, as they have been explained in a foregoing part of this Report, the potail, in the character

Grant's Analysis of the Bengal Revenue, and Political Survey of the Northern Circars. His Inquiry into Zemindary Tenures. Report of Board of Revenue at Fort St. George; dated Sept. 1799. Reports of Lieut. Col. Munro.

racter above-mentioned, and also the curmum, or village accountant, has from the earliest times, been in the possession of a rent-free portion of land, and in the enjoyment of regular and established perquisites attached to their offices.

Your Committee have stated, that in considerable tracts of country, the collectors were under the necessity of adhering to the existing system of individual collection, on account of the repugnance of the head inhabitants to agree to the terms on which they were required to rent their villages, under the triennial leases. This was more particularly experienced, in the collectorship of Bellary, constituting a division of the Ceded districts, in Nellore and Ongole, and in Tanjore: indeed, in the former of these collectorships, an immediate change of system was altogether abandoned; and in other collectorships, the new system, in many instances, could only be introduced under an annual engagement. The Committee are here induced to notice the refusal of the potails, and other chief inhabitants, to consent to the terms of the village leases; because they deem this circumstance in itself, to afford a strong presumptive ground for concluding that the terms of rent demanded, must have been excessive, under such a mode of settlement: for if but a reasonable prospect of any profit had been held out to them, under those terms, or if a compliance with them, would not have exposed them, to the probable chance of considerable loss, they would naturally be desirous of entering into engagements, which would have once more restored them to the management of their villages, and have thus increased their power and influence.

Your Committee have also further to observe, that they do not find, from any of the documents which have come under their notice, explanatory of the proceedings of the board of revenue and of government, in regard to the establishment of triennial village leases, that any steps were taken for ascertaining the opinions of the collectors in the districts, as to the expediency and fitness of the measure, before it was resolved to carry it into effect. The language of the collectors of the two divisions of Arcot, clearly shews, that the adoption of the system did not accord with their ideas. The collector of the northern division speaks of his wish "to afford a fair trial to a system established by superior authority;" while the collector of the southern division, alluding to a communication, he had made to the board of revenue, against the new plan of settlement, states, that his opinion on that subject, "he saw little reason to alter; but that, on the contrary, every thing he had seen since the introduction of the system, confirmed its justness; but that he had obeyed the board's orders, and as he trusted, not less zealously than of the advocates for it:" and, when speaking of the increase of revenue under the first year of his village settlements, he observes, that it was all, with the exception of 6,000 star pagodas that was to be expected during the lease, even with the most favourable seasons for the two succeeding years, and that under the ryot-war settlements, with such seasons there would have been an increasing revenue, every year. "The difference (he adds) is what we shall lose by the present system; and I do not yet see the probability of any advantage, at all adequate thereto; on the contrary, as I have said, on more than one occasion, that we shall find the resources of the country, at the end of the lease, far more deteriorated than they are at present." "There are (says he, in another part of his report) few arguments that have been urged in favour of it, (the village system) that might not, to my mind, be satisfactorily refuted by facts and past experience; but as it has been determined upon, I deem it unnecessary to enter upon such refutation."

Though the adoption of triennial village leases, in the extensive portion of the Madras territories, which has been described, is intended by the government of Fort St. George to be followed by a permanent settlement of the land revenue; the sentiments and instructions conveyed by the court of directors, in a dispatch to Fort St. George, of so recent a date as the 11th December 1811, shew, that they are by no means eager for the early establishment of any system of measures, that are not only fixed and permanent, but irrevocable also in their principle; and that they are strongly impressed with the necessity of proceeding in such a work, with slow and cautious steps. Referring to the adoption of the plan of village rents, in answer to the para. 58 to 70, of the letter of the Madras government, dated the 24th October 1808, signifying their intention to carry that arrangement into effect, they thus express themselves:

"In communicating to us in these paragraphs, the measures you have adopted for introducing, at the commencement of Fasly 1218, triennial village leases into the "unsettled

"unsettled districts under your presidency, as a plan of settlement more nearly approximating to that of estates permanently assessed, you have, as being necessarily connected with this general change of system in those districts, brought under our view, the merits of the different modes of revenue administration, of which experiment has been made, and which you deem more or less applicable to the situation and circumstances of our territories in the peninsula.

"We are thoroughly sensible that there are questions connected with a decision on this subject, which are of essential moment to the prosperity and happiness of the people, as well as to the interests of the state; and we entertain a confident hope, that the numerous local enquiries which you have of late years instituted, and the valuable information which has been furnished by some of your ablest servants, will ultimately lead to the establishment of a system, liberal in its principles, equitable and beneficial in its operation, and durable, from the soundness of its constitution."

"It was our intention to have communicated to you our sentiments on the general subject to which these paragraphs relate, by the present dispatch; but the conviction which we entertain of its great importance, in all the practical bearings and relations which belong to it, has induced us for the present, to postpone the execution of this intention, in order that we may bestow upon it, that full and deliberate consideration to which it is undoubtedly entitled, and which we propose to give to it, at no distant period."

"We shall, therefore at this time, content ourselves with stating, that as far as we have yet been able to form a judgment on the subject, we are disposed generally to approve of the village leases which you have granted, and of your having limited them to three years, as admitting of an earlier correction of errors."

"We observe that these leases are intended as preparatory to the conclusion of permanent settlements. We desire it, however, to be distinctly understood by you, that we are by no means anxious for the early adoption of that system, in any part of our territories, to which it has not been hitherto extended. We have always entertained a full persuasion, and have uniformly pressed it upon your minds, that before any settlements be formed, that are intended for permanency, it is highly necessary, that the most correct knowledge, which it is practicable to obtain, should be acquired, respecting the actual state and resources of the lands, their capacities of improvement, and the tenures and rights of individuals. Strong and decisive as our opinion has invariably been on this point, it has received no small confirmation from the experience which, we are sorry to say, has been recently afforded us, of the frequent failure of assessments formed on the principle to which we allude, in our possessions subject to your immediate authority: and we hereby think it proper to restrict you, from concluding any settlement of a district in perpetuity, without having previously received our specific sanction for that purpose; nor shall we grant that sanction, unless we are put in possession of every information necessary to direct our judgment, in a matter of such essential concern."

Your Committee think it proper to state, as connected with the proceedings of the board of revenue and of government, respecting the late change of system in the Madras territories, to which they have thus particularly adverted, that they involve a decision on a very important question, therein discussed, viz. how far the mode of ryot-war settlements was calculated for permanency?—Opinions had been conveyed to the board of revenue, at different times, by some of the collectors, who were for rendering that mode of settlement permanent, in preference to the zemindarry principle; but no specific and detailed plan appears to have been submitted, for carrying it into practice, until one was proposed by Lieutenant Colonel Munro, in a report, dated the 15th of August 1807. This report was taken into consideration by the board of revenue, when they recommended the adoption of village rents; and the plan it recommended was negatived, both by that board and the government, as well as the principle on which it was founded.

It is not the intention of your Committee, to enter upon the practical merits of this question; but, as they cannot but consider it to be one of great moment, and as they find that a very different view of it, has been taken by a late Governor of Madras; and by persons serving under that government, in the revenue department, whose local knowledge and experience entitle their opinions to much attention; they consider, that the House would desire to be made acquainted with what has passed on this subject.

II.
FORT ST. GEORGE.
HAVELLY LANDS.

Revenue Cons.
29 Jan. 1806.
App. No 31.

† Mr. Hurdis,
Major Macleod,
Major Munro,
Mr. Lushington,
Mr. Ravenshaw,

Revenue Cons.
29 April 1806.
App. No 31.

Your Committee find, that the zemindarry assessments in perpetuity, which have been introduced into part of the Madras possessions, were principally concluded during the administration of Lord Clive, under the orders of the governor general in council; and that Lord Clive resigned the government in the year 1803, and was succeeded by Lord William Bentinck; who appears early to have entertained an opinion, that permanent zemindarry tenures, was not the system most applicable to a large part of the territories on the coast; that the creation of zemindars, where they did not exist, was neither suited to improve the condition of the lower orders of the people, nor politically wise, with reference to the future security of government; and that the principle, of the ryot-war annual settlements, as then obtaining, in the larger portion of the possessions of Fort St. George, not permanently assessed, should form the basis of any arrangements for settling them in perpetuity. These sentiments were recorded by his Lordship, in a minute, dated the 22d January 1806; from which it will appear, that he had entered upon a correspondence with the collectors of districts on this subject; and that he intended to have himself visited the country, in order the better to satisfy his own mind, as to the justness of the opinions he had formed.—The Committee have called for the above-mentioned correspondence; but they find that it has not been received in England. It further appears, that sentiments to the same effect, as those conveyed by Lord William Bentinck, in his minute, had been expressed by the collectors of Dindigul, Salem, Canara, and Tinnevely †, in their reports to government, at the period of issuing the circular instructions of the 15th October 1799 formerly alluded to, on the arrangements to be made preparatory to the introduction of the zemindarry permanent settlement, and since that period.

Lord William Bentinck appears to have been prevented from proceeding on the tour of investigation, which he intended to have undertaken, by the state of public business; and, in the latter end of 1806, Mr. William Thackeray, whom his Lordship meant should have accompanied him, was, under a resolution of government, appointed to make the proposed circuit. In the interval between Lord William Bentinck's forming his intention of visiting the districts himself, and his relinquishment of it, he called on Mr. Thackeray, to state his sentiments on the subject of ryot-war and permanent zemindarry settlements. In the paper, which he accordingly produced, he separately examines, in detail, the arguments which might be adduced, against making the former system permanent; states the advantages which he considered it to possess; and his objections to zemindarry assessments in perpetuity. This document was submitted to council, by Lord William Bentinck, in a minute, dated the 29th of April 1806; in which he observes, in reference to the question therein discussed,—"The more I consider this important question, the stronger my conviction is, that the present system is not the best, which might be adopted. I am satisfied, that the creation of zemindars, is a measure incompatible with the true interest of the government, and of the community at large. I am not (he adds) at all at variance with the principle of the permanent settlement; which I admire, and which I believe applicable to this, and to every part of the world. The principle of that settlement was, a limitation of the demands of the circar. I venture to differ only, as to the detailed operations of the system, which has been founded on these principles. So little do I differ with the original founders of it, that I fully concur, in the application of the system to the existing circumstances of Bengal. I regret, that such circumstances, did require such an arrangement; but I feel, that they could not have been set aside, without a great violation of justice. Here the same circumstances, do not exist; and therefore the same objections do not occur, to a departure from the same rules."—On these grounds, his Lordship proposed, that the communication of Mr. Thackeray should be referred to the board of revenue, with a request, that each member should record his individual sentiments on the subject matter of it; and instructions were issued for that purpose. It does not appear to your Committee, that the individual opinions of the revenue board were, in consequence, communicated to the government; or that any notice of the paper in question was taken by the board, until they made their report, in the early part of the year 1808; in which they proposed a transition from ryot-war annual engagements, to triennial village leases: and with regard to that paper of Mr. Thackeray's, they stated, that they considered the sentiments and reasonings in their report, as applicable to the reference made to them, respecting it. The minute of Lord William Bentinck, and the remarks of Mr. Thackeray, are noticed by the court of directors, in a revenue dispatch, of the 30th of August 1809; in which they described

described them, as "truly of a most important nature;" and state, that "they were glad that it was likely to be brought into discussion; for that they were very desirous of receiving the sentiments of the individual members of the board of revenue, to whom Mr. Thackeray's memoir had been referred; that they might be in possession of all the objections that could possibly be offered against an universal application of the principles of a permanent zemindarry settlement, to all the lands under the Madras government, as well as of every argument which might be advanced in favour of it."

Your Committee have further found, that a memoir had also been prepared, at Lord William Bentinck's desire, by Mr. Hodgson, on the same general subject as Mr. Thackeray's; containing opposite views and sentiments. This paper consists of three parts, the first, is an examination of the relative rights of zemindars and ryots, and of the regulations of government, as they relate to those rights; the second is, on the advantages of the zemindarry agency, with reference to government and the ryots; and the third is, on the disadvantages which must result to government from a ryot-war settlement, as a measure of permanency; and particularly on the disadvantages of it, as affecting the ryots. This production may be considered as a reply to the remarks of Mr. Thackeray.

The Committee have adverted to the mission on which Mr. Thackeray was sent in the latter end of 1806; and shortly after he had written the above-mentioned remarks, Lord William Bentinck in his minute entered upon that occasion, dated the 25th Nov. 1806, prescribed to Mr. Thackeray, the tour of Canara, Malabar, and the districts ceded by the Nizam; which was the same as he himself had purposed to make.

With respect to Canara, he observed, that the ease and regularity with which the revenue was realized, and the general prosperity of the province was, in his opinion, to be traced to the tenure of landed property therein, and to the moderation with which the rights of government had been exercised: That these principles appeared to him to contain, the certain sources of prosperity, wherever they were introduced: That he had been early impressed with the great advantages of the ryot-war settlement, as an annual settlement: That those advantages consisted, in the equal distribution, and the defined amount of the land tax, and upon the security afforded to the poor, against extra assessments from head inhabitants: That every man knew his exact obligations to the circar (or state) and was assured of the quiet enjoyment of the surplus produce of his labour: That hence, arose the true encouragement to industry; and from this principle, had followed increased cultivation; and, contrasted with the revenue of former times, the easy realization of the public revenue: That, from an attentive consideration of these effects, it appeared to him, that, if an annual settlement with the ryots, founded upon fixed principles, the essential part of which was to secure to the ryot for a year the fruits of his industry, had actually been productive of such decided advantages, a permanent settlement founded on the same principles, but carried to a greater extent, in regard to the benefit of the ryot, would produce the same effects, in an increased ratio: That it was not his intention to argue these positions, but to present to the board, the progress of his own ideas upon this particular question: That he had been struck with this opinion, before he became acquainted with the exact nature of the tenures of land in Canara, with the average extent of separate estates, and with the rate of the circar assessment; that when these circumstances were made known to him, he was astonished at the close resemblance between the actual state of property in Canara, and the proposed permanency of the ryot-war settlement: That, among other peculiarities, the greater part of the estates, though fully assessed, paid less than 10 pagodas per annum to the circar: That he felt satisfaction in finding theory reduced to practice, and speculation proved by the test of most successful experiment; that Canara thus became the great land mark, by which he hoped to trace out those principles and regulations, which might be applicable to the unsettled districts where permanent tenures were to be introduced: That he had reason to believe, though he could not speak with positive certainty, that the same tenures, as in Canara, existed originally throughout every part of the peninsula: That, in other parts, the boundaries of individual rights had been trodden down by the oppression and avarice of despotic authority; but that there still existed in almost every village the distinction of *meerassee* inhabitant, or hereditary cultivator: That the hereditary right to cultivate certain lands, and to reap the benefit of that cultivation, seemed to be nearly the same thing with the right in the land, called property: That between man and man, these rights, had an equal value and security; but

Revenue Cons.
28 Nov. 1806.
App. No 31.

II.
FORT ST. GEORGE.
HAVELLY LANDS.

but that before the sovereign, who assessed and taxed at will, neither one nor the other right, was good for much: That, to what circumstances Canara might owe the preservation of its original tenures, handed down through so many ages, he could not then say; but, that they still existed, was certain; and that, therefore, it naturally became a primary object of enquiry, how far these permanent tenures in Canara had been conducive to the prosperity of the country; how far the existing conditions of property might afford the means of ascertaining and restoring elsewhere, the original constitutions of landed property; and, how far the same constitutions, if not originally belonging to other parts of India, might be suitable to the unsettled provinces?

The object of his visiting Malabar, was to acquire information respecting the land tenures in that province, for which it was remarkable; and the peculiar customs of the inhabitants; and such other knowledge, as could enable the Madras government to decide between the various and contradictory opinions, that had contributed to the changes, which had occurred in the affairs of that country. His intended visit to the Ceded districts, was with a view of consulting with Lieutenant Colonel Munro, which his Lordship deemed essential, previous to the trial and ultimate adoption of any opinions, which the result of all his enquiries had led him to form.

The points to which Mr. Thackeray's attention was directed, in the instructions furnished him on setting out on the tour of these provinces, were, to ascertain the present state of the country, the sources of revenue, especially of the land revenue; the principle on which the assessment on the land was formed, the quantum of produce payable by the land holders; the security taken for the due collection, and the mode of collecting the land revenue; the nature of the land tenures; the rights of the landholders; the state of agriculture; the state of the police; and the administration of justice, as far as it affected the revenues; the defects of the present revenue management; the condition, opinions, and wants of the ryot; the present state of the country in respect to the comfort of the people, authority of government, and amount and security of the revenue, compared with other times and governments. From the information which he might acquire relative to these very important matters of enquiry, he was directed to draw his inferences, as to the best mode of administering the revenues in future, especially in introducing the permanent settlement, giving at the same time, every opinion for and objection to, particular systems. He was further desired to discuss fully every part of the subject of his investigations with the collectors and revenue servants, to have free communication with the people; and where it might appear expedient, to enter into an examination of village accounts. Mr. Thackeray was placed under the immediate orders of government, with whom he was to correspond, through the governor; but to communicate to the board of revenue, of which he was a member, such information as might appear to him important for them to be furnished with, and to attend to such suggestions as he might receive from them. The nature and purposes of his deputation were made known to the several magistrates and collectors in the provinces, within the range of his tour, who were instructed to assist him by every means in their power, in the execution of the duties confided to him. The result of his researches were communicated to the government of Fort St. George, in a report, dated the 4th August 1807, the receipt of which was intimated to the court of directors, in a revenue dispatch of the 21st Oct. 1807; but which did not arrive in England, until the middle of the year 1810, having been transmitted with a revenue dispatch of that year. The facts advanced by Mr. Thackeray, and the tenor and effect of his observations and arguments, are in confirmation of the reasoning and conclusions in the memoir, which he had before delivered to Lord William Bentinck.

The documents, here specified by the Committee; the report of Lieutenant Colonel Munro, dated the 15th of August 1807, already alluded to; the report of the Tanjore committee; and the reports of Mr. Hodgson, on the districts of Coimbatore, Tinnevely, and Dindigul, appear to them to afford a body of very useful and important information, for enabling the House to judge of the relative advantages, inconveniences and defects, of the different modes in which the administration of the Company's possessions in the peninsula have been hitherto conducted. The Committee have therefore given such parts of these documents in the Appendix, as immediately relate to that subject.

Your Committee have furnished the House with a full account of the administration of the land revenues, within the possessions of the East India Company, both ancient

and modern, under the presidency of Fort. St. George, from the periods when those possessions (comprehending an extent of territory, which, according to the best computation they can form, contains a population, of not less than between eleven and twelve millions of souls,) were respectively acquired, up to the most recent intelligence received from India. It remains for them, in conformity to the plan which they have prescribed to themselves in respect to this branch of their report, to state what appears to them to have been the operation and effect of that system of permanent land assessment, which has been established in several of the provinces and districts within the limits of that presidency.

The following Statement, which has been prepared from the official records, will show in what parts of the country the permanent settlement has been carried into effect, and at what periods in each, as well as to what districts, it has not yet been extended.

		Districts.	When permanently Assessed:
Antient Territory	{	The Jaghire	1801-2.
		The Northern Circars, between	1802-3 & 1804-5.
Modern Territory	{	Salem	1802-3.
		Western Pollams	
		Chittoor Pollams	
		Southern Pollams	1803-4.
		Ramnad	1804-5.
		Kistnagherry	1804-5.
Antient Territory	{	Dindigul	1806-7.
		Trevendaporam	
		Jagheer Villages	

		Country not permanently Assessed:
Modern Territory	{	Mysore.
		Malabar.
		Canara.
		Coimbatore.
		Ceded Districts.
	{	Balaghaut.
		Tanjore.
		Palnaud.
		Nellore and Ongole.
		Arcot, (north and south divisions.)
	{	Sativaid.
		Trichinopoly.
		Madura.
		Tinnevely, (Circar lands.)

It thus appears, that zemindarry settlements in perpetuity, have hitherto been established in but a small proportion of the company's territories on the coast, compared with the whole extent of them; and that the provinces of Salem, Kistnagherry, and Dingidigul, acquired in the year 1792, and the Southern and Western Pollams furnish the only instances of that arrangement having been hitherto resorted to, in the modern possessions. This, as your Committee find, is to be ascribed to the cautionary and restrictive orders which were sent out to Fort St. George in the year 1804, and since, against the adoption of any measure, which proceeded on the principle of irreversibly fixing the public assessments on the land, before every practicable information should have been acquired of its real resources.

With respect to the effects of the permanent settlement in those parts of the country where it has been introduced, the few years which have since elapsed, have not furnished sufficient experience to enable your Committee to form an opinion, which might not appear premature. As far as relates to the realization of the public revenue, those effects have been favourably manifested, inasmuch as it has been collected with much greater steadiness and regularity than was before experienced since the first connexion of the company with those districts. The Committee here particularly refer to that large tract of territory, called the Northern Circars. In the province of Ganjam, in Vizagapatam, and in Rajahmundry, comprising three collectorships, a deficiency in the collections have occurred, to a greater or less extent. In the Ganjam country, indeed, it was found necessary, in the year 1806-7, to grant temporary remissions, to a great number of the zemindars, against whom arrears were

Revenue Letters, of
10th April 1804;
24th August 1804;
6th Nov. 1805;
30th August 1809.

EFFECTS OF PERMANENT SETTLEMENTS.

II. **FORT ST. GEORGE.**

EFFECTS OF PERMANENT SETTLEMENT.

* Reports of Collector, 3d April 1806, and 16th December 1807; and Report of Revenue Board.

were outstanding, in consequence of the adverse seasons in that year; and in the following one, measures were taken for attaching a large portion of the estates, preparatory to the sale of them: And it further appears, that the principles of the permanent settlement, which had been introduced into that country, in the latter end of 1804, had been erroneously applied, and that it was the intention of the board of Southern Pollams of the Carnatic, it does not appear that any difficulty has attended the realization of the public demand, since the permanent assessment on the poligars was first established; and in but one instance only, in the Western Pollams.

Your Committee find, that in the

Your Committee find, that in the modern territories, as well as in the ancient possession of the company formerly denominated the Jaghire, but now forming the collectorship of Chingleput, the permanent settlement has by no means, had a satisfactory operation. In Dindigul it, to a considerable extent, has failed three years successively; and in two of those years, the estates of many zemindars were sold, to make good the balances against them. Extensive sales of land have also taken place, in Salem: but more especially in Chingleput; in which latter collectorship, as well as in that of Dindigul, a considerable portion of the lands are in a state of assumption, having been rented out by villages for three years.

This very untoward state of things, in so large an extent of country, may be, in some measure, imputed to the extraordinary calamitous season in the year 1806-7, the effects of which were generally felt, throughout the Madras possessions; but the great efficient cause of it, appears to have been, errors in the assessment of the estates, by which a sufficient profit was not left to the zemindars, to whom the lands had been conveyed, to enable them to fulfil the engagements into which they had entered; and to the rents or payments of the ryots having been left at too high a scale; particularly in the province of Dindigul. In Chingleput, and in Salem, the revenues of which, had been realized, under the system of village farming; and in the latter, under the ryotwar mode, the permanent assessment was fixed with reference to an average of actual collections for a series of years; but in Dindigul, where the ryotwar principle of management had also obtained, the amount of the permanent settlement was regulated, with reference to an ultimate survey rent from the ryots, which had been progressively increasing for the three years antecedent, but which had not, when the zemindarry settlement in perpetuity was introduced, been collected. The ignorance of speculators, without stock and capital, who had, in many instances, become the purchasers of the estates, appears also to have contributed to the failure of the settlements in question.

The remarks of the

The remarks of the court of directors, in their revenue letter to Fort St. George of the 18th December 1811, when speaking of the unfavourable turn of the permanent assessment in Dindigul, are well deserving of the attention of the House.

“ It may indeed be observed, that the disappointment of an unreasonable expectation, ought not to be considered as a loss; and, strictly speaking, this may be true, though to the case before us, the remark is applicable only to a certain extent. The effect of immoderate exaction, is not merely to disable the contributor from paying the amount of the surcharge; but by discouraging his industry, and impairing his productive capital, it incapacitates him from discharging, what might have been, at first a moderate demand. A landholder, who could without much difficulty pay 1,000 pagodas rent, if assessed at 1,200, may pay that the first year; but the second year, he may not be able to pay 600.

“ But the most serious injury likely to result from errors of the description to which we are now alluding, comes from their tendency to render our government unpopular, by loading the subject with exorbitant imposts; to alienate the landholders from a system dictated by the most beneficent intentions; and which, when wisely introduced, experience has shewn to be, in many respects, well adapted for the purposes, for which it was framed: it tends also, to shake the confidence of the inhabitants in the prudence of our councils, the stability of our measures, and the consistency of our administration.”

On concluding the

On concluding the Review, which the Committee have thus taken, of the Land Revenue administration under the Madras government, it remains for them briefly to state, the other sources from whence the public receipts of that government are derived. These consist of the government customs, both sea and land, the latter being levied on the articles of inland trade on their transit through the country, and on their entrance into particular towns; of a monopoly of the sale and manufacture of salt:

of the licensed manufacture and sale of arrack and toddy; and, in some parts of the country, of the licensed sale of beetle and tobacco; and of stamp duties and fees on judicial proceedings.

The mode and principles, according to which these branches of the public resources are conducted, are similar to those obtaining under the Bengal government. For information respecting the amount of revenue which they have yielded, and for some general particulars relating to them, the House are referred to the Second Report of this Committee. The heads of fiscal receipt, which have been specified, and what is derived from renting the pearl and chank fisheries, on the coasts of Tinnevely and Rannad constitute all the sources of public supply under the presidency of Fort St. George, immediately connected with the subject of this Report, which it is thought requisite to notice.

The collectors to whom is confided, under the superintendence of the board at the presidency, the local management of the revenues within the Madras possessions, are twenty-one in number, exclusive of assistant collectors: And the names of the districts or portions of country forming each collectorship, are as follows:

tricts or portions of country forming each collector-	
Ganjam, - - - - -	} Northern Circars.
Vizagapatam, - - - - -	
Rajahmundry, - - - - -	
Masulipatam, - - - - -	
Guntoor, including Palnaud, being a part of the Carnatic ;	
Nellore and Ongole, including part of the Western Pollams or Zemindarries, - - - - -	} Carnatic.
Northern division of Arcot, including, Satiwaid, Pulicat, Coongoody in the Barahmahl, part of the Balaghaut, and of the Western Pollams or Zemindarries ;	
Chingleput or the Jaghire, - - - - -	
Southern division of Arcot, including Cuddalore and Pondicherry ; - - - - -	
Trichinopoly, - - - - -	
Tanjore, - - - - -	} Mysore and Carnatic.
Dindigul, including Madura, Manapara Pollams, Ramnad, and Shevagunga, forming part of the southern Carnatic, -	
	Southern Carnatic.
Tinnevely, - - - - -	} Mysore.
Bellary - } - - - - Ceded Districts. - - - - -	
Cudapah } - - - - -	
Seringapatam, - - - - -	
Salem and Kistnagherry, - - - - -	
Coimbatoor, - - - - -	
Canara.	
Malabar.	
Madras.	

... collectorships are, in almost every instance, co-extensive with the

The limits of the collectorships are, in almost every instance, co-extensive with the local jurisdictions of the zillah courts of justice.

IT was the intention and hope of your Committee, to have been able to have concluded their Report, with an account of the system of Jurisprudence, and Police, established within the territories subject to the government of Fort St. George, similar to that which is contained in the branch of their Report, applying to Bengal; but the range of enquiry and detail they have felt it necessary to pursue, in respect to the management of the land revenues, has extended so much beyond their expectation, as to render it impossible to carry that purpose into effect, in a way that would either satisfy their own sense of duty, or correspond with the intentions of the House. If therefore this part of their investigation is for the present omitted, it is not because it has escaped their attention; but from a strong impression of the importance that belongs to it, and a conviction that no slight view of it, would be useful or desirable.

THE course which your Committee has pursued, in the account they have thus given of the measures, whether of a temporary or permanent kind, which have been adopted by the Madras government, for conducting the revenues under their charge, supersedes the necessity of here entering into any detailed observation, on the effect which they have

CONCLUDING
REMARKS.

CUSTOMS, TOWN
DUTIES, SALT,
ARRACK AND
TODDY, BERTLE
AND TOBACCO.
STAMP DUTIES.

have produced on the welfare of the country. With regard to the permanent settlements, which have recently been formed in the Northern circars, the Committee consider the sentiments expressed by them, as to the arrangements of the same nature, which were antecedently established in the Bengal territories, as equally applicable to those under the authority of the government of Madras. Your Committee are disposed to believe, that they have tended to introduce a more settled and better order of things into the Northern circars; but it nevertheless appears to them, that the experience, which has been obtained, of permanent settlements, in some parts of those provinces, as well as in some of the districts more recently acquired, in which they have, as already observed, in numerous instances entirely failed, suggests the expediency and wisdom of proceeding, with great circumspection, in the extension of them, on the principles on which they have hitherto been introduced. The important lights which have been thrown on the subject of revenue management, by the active and intelligent investigations of the Company's servants, in the modern possessions of the Peninsula, has in so great a degree added to the stock of information before possessed, respecting local institutions, and the Hindoo system of financial economy, as contra-distinguished from the altered and perverted form, which it assumed under the Mahomeddan governments; while the good effects which have resulted from a recurrence to the former system, by the means which it has afforded, of reforming abuses, removing oppressions, ascertaining individual rights, and obtaining a real knowledge of the people, and of the internal affairs of the country, renders it, in the opinion of your Committee, highly expedient, that the mode which has hitherto been resorted to, for permanently settling the land revenues, should be reconsidered in its principles, before it be applied to provinces into which it has not yet been introduced, with a view to such modifications and improvements of it, as the more intimate practical knowledge we now possess of the local concerns of the country, may render desirable to be adopted. This opinion has derived material strength, from an attentive consideration of the Documents, which are inserted in the last article * of the Appendix to this Report.

One circumstance appears to have peculiarly contributed to make the situation of the great body of the natives, under the government of Fort St. George, infinitely superior to what it was under their Mahomeddan rulers, and by which all the other advantages extended to them, are, as it were, confirmed and secured; that is, the vigour, the efficiency, and, if the expression may be allowed, the *unity* of its authority, which neither acknowledges nor permits divided sovereignty, but which keeps every other power, in subordination to its own. The beneficial operation of this state of things, has been greatly felt in Bengal; but, it is believed, much more on the Coast, arising from the greater degree in which a turbulent and warlike spirit pervaded the zemindars, the poligars, and other chiefs. As long as they were allowed to maintain their military retainers and establishments, they not only bad defiance to the government, but were constantly carrying on petty wars, one against the other; by which, the fields of the ryot were overrun and laid waste, his crops destroyed, and whatever other property he possessed, became a sacrifice to the predatory bands of contending parties. Even the potail of a village, in many parts of the country, had his small military retinue; and among this description of persons, the same scenes of intestine disturbance were exhibited, though on an inferior scale. At present, there exists not, unless it be in the hills of the Northern circars, and in some few other places, any military force kept up by individuals. The unruly and restless spirit of the poligar, is gradually giving way to the peaceable habits of the landholder; and the ryot is enabled to pursue the cultivation of his fields, without danger or apprehension. It is not meant by your Committee to assert, that the evils which are here alluded to, are not occasionally still experienced, but they are now only occasional, where they were continual, and when they have unhappily occurred, they have been vigorously and promptly suppressed, and have led to those further measures of effectual precaution, which a powerful government has alone the means of employing, and which it is its duty to employ, when necessary, for the protection of those committed to its care.

28 July 1812.

LIST OF THE APPENDIX.

- No. 1.—MINUTE of Mr. Shore, dated 18th June 1789, respecting the Permanent Settlement of the Lands in the Bengal Provinces; dated 18th June 1789 - page 169.
- No. 2.—LETTER from the Assistant on Deputation to the Collector of Bhauglepor; dated 11th August 1790 - p. 238.
- No. 3.—LETTER from Collector of Bhauglepor; dated 6th December 1787; on the Constitution and Duties of the Office of Canongoe - p. 243.
- No. 4.—Historical and Comparative ANALYSIS of the FINANCES of BENGAL; chronologically arranged in different periods, from the Mogul Conquest to the present Time:—Extracted from a Political Survey of the British Dominions and Tributary Dependencies in India, by James Grant, Esq. - p. 245.
- No. 5.—MINUTE of Mr. Shore, on the Permanent Settlement of the Lands in Bengal; and proposed Resolutions thereon; - 18th September 1789, p. 451.
D^o - - - Lord Cornwallis's - - - D^o - - - D^o - - - p. 472.
Second Minute of Mr. Shore - - - D^o - - - D^o - - - p. 475.
D^o - - - Mr. Shore - - - D^o - - - 21st Dec. - - - p. 477.
D^o - - - Lord Cornwallis (with Appendix) - - - 10th Feb. 1790 - - - p. 483.
- No. 6.—EXTRACT Proceedings of the Board of Revenue in Bengal, dated 14th March 1794; and of Revenue Consultations, dated 27th March 1795; on certain communications from the Collector of Burdwan, respecting the difficulties experienced by the Zemindars, in realizing their Rents from the Ryots, under the Regulations of Government - p. 499.
- No. 7.—EXTRACT from Dr. Buchanan's Statistical Survey, Book IV. chap. 7. on the District of Dinagopore - p. 515.
- No. 8.—EXTRACT Proceedings of the Board of Revenue in Bengal, dated 21st January 1794; respecting the Difficulties experienced by Zemindars, in collecting their Rents from the Ryots, under the Regulations - p. 515.
- No. 9.—Abstract STATEMENT of Suits depending in the Zillah and City Courts, on the 1st January 1802 - p. 517.
- No. 10.—REPORTS from Judges and Magistrates, in Answer to Interrogatories circulated by Lord Wellesley in 1801;—viz.
REPORT from Moorshedabad Court of Appeal and Circuit, 26 January 1802—D^o from Midnapore Zillah, 30 January 1802—D^o from Burdwan Zillah, 9 March 1802—D^o from Magistrates of 24 Pergunnahs, 1 July 1802 - pp. 518—551.
- No. 11.—REPORTS of Judges of Circuit, on Termination of their Sessions; viz.
REPORT of Mr. H. Strachey, for the Division of Calcutta, 24 March 1803—for Division of Bareilly, 25 Jan. and 10 Feb. 1805 - pp. 557—567.
- - D^o - - Mr. James Stuart, for Division of Benares, 6 May 1808 - - - p. 573.
- - D^o - - Mr. Edw. Strachey, for Division of Rajeshahy, 13 June and 19 August 1808 } pp. 586—588.
- - D^o - - Mr. E. Watson, for Division of 24 Pergunnahs; dated 11 Sept. 1810 - p. 594.
- No. 12.—Mr. Secretary Dowdeswell's REPORT on the general State of the Police of Bengal; } 29 Sept. 1809 - p. 603.
- No. 13.—POLITICAL SURVEY of the Northern Circars, by James Grant, Esq. Transmitted by the Bengal Government, in the year 1786, to the Court of Directors - p. 619.
- No. 14.—MINUTES of Mr. C. N. White, (Member of the Board of Revenue at Fort St. George;) dated 14th February and 25th March 1793 - p. 695.
- No. 15.—INSTRUCTIONS issued to Collectors under the Government of Fort St. George; dated in June 1791 - p. 709.
- No. 16.—EXTRACTS from Report of Mr. Place, respecting the Land Tenures in the Jaghire; dated 6th June 1799 - p. 714.
- No. 17.—LETTER from Madras Government to the Board of Revenue, on the Appointment of a Special Commission for permanently settling the Lands; dated 9th February 1802, p. 724.
- No. 18.—INSTRUCTIONS issued to Collectors under the Presidency of Fort St. George, as to permanently settling the Lands; dated 15th October 1799 - p. 725.
- No. 19.—LETTER from Lieutenant Col. Barry Close, to Captain Alexander Read, Superintendent of the Revenues in the Barahmahli Country; dated 31st March 1792 - p. 743.
- No. 20.—REPORTS, and EXTRACTS of REPORTS, from Collectors, on the Mode of conducting a Ryotwar Settlement; and explanatory of Surveys and Assessments - p. 745.
- No. 21.—MINUTE of President at Fort St. George, dated 26th October 1807; Memorandum of Colonel Munro; and EXTRACTS of Revenue Dispatch, 21st October 1807; and from Report of Revenue Board, 5th October 1808; on the Administration of Lieut. Col. Munro, in the Ceded Districts - p. 795.
- No. 22.—EXTRACT from GENERAL REPORT of Board of Revenue at Fort St. George, dated 5th October 1808; on Malabar Revenues - p. 798.
- No. 23.—EXTRACTS from Reports, respecting Land Tenures and Assessments in Malabar, p. 799.
- No. 24.—D^o - - - D^o - - - D^o - - - in Canara, p. 803.
- No. 25.—D^o - - - respecting the Land Tenures in the Carnatic and Mysore Territory, p. 826.
- MEMO.

- No. 26.—MEMORANDUMS of Poligars of The Ceded Districts; enclosed in Report of Principal Collector (Lieut. Col. Munro) dated 20th March 1802, p. 835:—inclosing
An ABSTRACT STATEMENT of the Poligars in the Ceded Districts; shewing:—The number of Villages composing their respective Pollams, with their full Valuation or Rent, according to the Assessments of the Kamel Survey, and of Tippoo Sultan; The amount of Tribute they were to pay, and the number of Horse and Foot they were to furnish by the conditions of their Tenures;—The various changes which have taken place in the extent of their Pollams and nature of their Tenures:—From the period of the Bijnugger Government till the year 1800:—And also, The Amount of the Allowances in Land and Money, which they now enjoy; together with its future probable Increase - - - - - pp. 853-874
- No. 27.—REPORTS respecting Permanent Settlement of the Southern Pollams - - - p. 875.
Together with a STATEMENT, exhibiting the Data on which the Assessment was fixed - - - - - pp. 892, 3, & 4.
- No. 28.—EXTRACT from REPORTS respecting Talliary Police - - - p. 893.
- No. 29.—EXTRACTS from REPORTS as to the difficulty of recovering Arrears of Revenue, by the Judicial Process under Ryotwar Settlements - - - p. 897.
- No. 30.—REPORT of Board of Revenue, and Proceedings of Madras Government, as to the measure of establishing Triennial Village Leases in the unsettled Countries under the Madras Government, dated 25th April and 25th May 1808; and Circular Instructions to the Collectors in consequence - - - p. 898.
- No. 31.—DOCUMENTS illustrative of the Question,—Whether Zemindarry or Ryotwar Settlements are most expedient to be adopted, in the unsettled Provinces subject to the Presidency of Fort St. George?—viz.
EXTRACTS from Reports of Collectors of Dindigul and Canara - - - p. 908.
MINUTE of Lord William Bentinck, of 22d January 1806, proposing to visit in person the different Collectorships; with Resolutions thereon - - - p. 912.
MEMOIR of Mr. Thackeray, in favour of Ryotwar Permanent Settlement - - - p. 913.
MINUTE of Lord William Bentinck, of 29th April 1806, submitting Mr. Thackeray's Paper to Council, with Resolutions thereon - - - p. 919.
MINUTE of Lord William Bentinck, of 28th November 1806, abandoning his Intention of visiting the Districts, and proposing Mr. Thackeray should do so; Resolution thereon - - - p. 920.
Mr. Hodgson's MEMOIR on Permanent Settlement - - - p. 922.
Appendixes to the above Memoir; viz. (No. 1.) General Statement of Lands ordered to be put up for sale in the Provinces of Bengal, Behar, Orissa, and Benares, during the year 1206—(No. 2.) Statement of the Demands, Receipts, and Balances, of the Land Revenue of the Province of Bengal, Behar, Orissa, and Benares; commencing in May 1801, and terminating in April 1802—(No. 3.) Proportion which the Charge of Collection in the Provinces of Bengal, Behar, Orissa, and Benares, bears to the gross Jumma—(No. 4.) Register of Estates paying Revenue to Government, in the Zilla of Tirhoot - - - pp. 938-941.
- REPORT of Lieut. Col. Munro, dated 15th August 1807, proposing a Plan for permanently settling the Ceded Districts, on the Ryotwar principle, p. 942.—Statement of Settlements of The Ceded Districts, from Fusly 1210 to 1216, pp. 950-51.—Statement of Cultivation in The Ceded Districts, for the same period - - - pp. 952-3.
- EXTRACTS from Reports of Tanjore Committee - - - p. 954.
- EXTRACT from Mr. Hodgson's Report, on the Province of Coimbatore, on the Province of Tinnevely, and on the Province of Dindigul, 1807 and 1808 - - - pp. 959-980.
- EXTRACT from Letter of Mr. Hodgson on Peddapore; 23d Nov. 1805 - - - p. 980.
- EXTRACTS from Report of Mr. Thackeray, on the Malabar, Canara, and The Ceded Districts, as far as relates to the comparative advantages and disadvantages of Ryotwar and Zemindarry Settlements as a permanent system; 4th Aug. 1807 - - - p. 981.

APPENDIX

To the Fifth Report from the Select Committee on the Affairs of
The East India Company.

Appendix, No. 1.

MINUTE of Mr. SHORE, dated 18 June 1789; respecting the Permanent
Settlement of the Lands in the Bengal Provinces.

- No. 1. Mr. Shore's Minute of June 1789, respecting Permanent Settlement of Lands in Bengal.
1. A PERIOD of twenty-eight years has now elapsed since the Company first acquired a right to the revenues of any considerable part of these provinces, and of twenty-four years only since the transfer of the whole in perpetuity was regularly made by the grant of the Dewanny.
 2. When we consider the nature and magnitude of this acquisition, the characters of the people placed under our dominion, their difference of language and dissimilarity of manners; that we entered upon the administration of the government, ignorant of its former constitution, and with little practical experience in Asiatic Finance; it will not be deemed surprising that we should have fallen into errors, or if any should at this time require correction.
 3. The Mogul dominion, in the best times and under the wisest princes, was a government of discretion. The safety of the people, the security of their property, and the prosperity of the country, depended upon the personal character of the monarch. By this standard, his delegates regulated their own demeanor; in proportion as he was wise, just, vigilant and humane, the provincial viceroys discharged their respective trusts with zeal and fidelity; and as they possessed or wanted the recited qualifications, the inferior agents conducted themselves, with more or less diligence and honesty; a weak monarch and corrupt minister encouraged and produced every species of disorder, for there was no law paramount to the sovereign's will; few of the officers of government were liberally paid, and property was left to accumulate from breach of trust, abused patronage, perverted justice, or unrestrained oppression. This description, I conceive to be applicable to all Mahomedan governments, where practice is for ever in opposition to the theory of morals, and a few remarkable instances of distinguished virtue or forbearance, are exceptions which deduct little from the universality of the remark.
 4. Long before our acquisition of the Dewanny, the vigour of the empire had been irrecoverably weakened, and its constitutions, as far as they can be traced in the ordinances and practice of its best princes, had been violated. The agents of the Company, when they obtained the grant, had no other guide for their instructions than the measures of a provincial administration which had assumed an independency of the empire, and had long ceased to act according to its laws.
 5. If we further consider the form of the British government in India, we shall find it ill calculated for the speedy introduction of improvement. The members composing it are in a constant state of fluctuation, and the period of their residence often expires before experience can be acquired, or reduced to practice; official forms necessarily occupy a large portion of time, and the constant pressure of business leaves little leisure for study and reflection, without which no knowledge of the principles and detail of the revenues of this country can be obtained; true information is also procured with difficulty, because it is too often derived from mere practice, instead of being deduced from fixed principles. Every man who has long been employed in the management of the revenues of Bengal, will, if candid, allow that his opinion on many important points has been often varied, and that the information of one year, has been rendered dubious by the experience of another; still in all cases decision is necessary, and hence precedents formed on partial circumstances, and perhaps on erroneous premises, become established rules of conduct; for a prudent man, when doubtful, will be happy to avail himself of the authority of example. The multiplication of records, which ought to be a great advantage, is in fact an inconvenience of extensive magnitude; for in them only the experience of others, can be traced; and reference, requires much time and labour.
 6. It is however the duty of every one who is entrusted with a share in the administration in Bengal, to contribute that portion of experience and ability which he possesses towards the improvement of the whole system, which, without such attempts, must decline; and I now mean, agreeably to the promise which I made to the Board, to give my sentiments upon the revenues of this country, with a view to practical conclusions. The preceding reflections

reflections offer an apology for others which I cannot but claim for myself. Let us not take advantage of our own experience, to condemn the measures of those who wanted that experience to guide them.

7. I enter upon the task with diffidence; for although from the nature of my public employment in the service of the company, I may be supposed qualified for the performance of what I have undertaken, I am myself but too sensible that much still remains to be learnt by me, and I can only regret that frequent returns of indisposition and occupation without intermission, should render any apology for defects necessary, and requires this acknowledgment, lest my supposed experience, derived from a long residence in India, should give sanction to opinions which I wish to see discussed as freely as I avow them. My remarks may frequently be desultory; I hope they will not often be found inconclusive; I mean them as preparatory to the formation of a Settlement for a term of years, which is now under contemplation, in conformity to the orders received from Europe.

8. If the arguments and observations contained in my minute upon the rights and privileges of zemindars and talookdars, should tend to confirm the opinions already adopted and avowed by the court of directors, that these descriptions of people are the proprietors of the soil, one material point is gained. It is however but one step towards the establishment of order; and what remains to be done relating to practice and detail, requires a greater degree of minute knowledge and local information.

9. With respect to the general assessment of Bengal, there are two opinions directly opposed to each other, and of the greatest importance to the prosperity of the country and interest of the company: one, that the assessment upon the whole is enormous and greater than the country ought to pay; and another, that it is prodigiously under-rated, and may be very largely increased. The first is maintained with great ability and financial knowledge by Mr. Francis, and the latter supported by Mr. James Grant with much ingenuity, and reasons derived from an attentive investigation of the records.

10. With a view to assist the independent judgment of the Board, I shall

10. With a view to assist the judgment of others, and to show the grounds of my own, I shall trace the revenues of Bengal from the first recorded settlement of Turvumull during the reign of Akbar in 1582, to the assessment of Cassim Ally in 1763. Assuming the statements exhibited in Mr. Grant's Analysis as the ground of my observations, an abstract of the whole is annexed, (Appendix No. 4.)—In examining this abstract, and my observations upon it, the following informations, which have often been repeated, must be attended to.

11. Tury Mull is supposed to have formed his settlement of Bengal called the *Tumar Jumma*, by collecting through the medium of the canongoes and other inferior officers, the accounts of the rents paid by the Ryots, which served as the basis of it. The constituent parts of the assessment were called *Takseem*, and comprehended not only the quota of the greater territorial divisions, but of the villages, and as it is generally believed, of the individual Ryots; to avoid ambiguity, I shall invariably use the term of Standard assessment whenever I speak of the *Tumar Jumma* as established originally by Tury Mull, and subsequently augmented by the nazims.

12. With respect to the land and land revenue, there are two material distinctions First. The lands of the country were anciently distinguished by the denominations of *Khalsa* and *Jaghire*; the former may be translated, Exchequer lands; the latter, which are appropriated for the maintenance of *Munsuddars*, or the officers of government, may be denoted *Assigned lands*. The aggregate of the two, constitutes the whole of the lands paying revenue to the state. Secondly. The distinction with respect to the land revenue is that of *asal*, or original, understood to be the standard assessment in contradiction to *Abwab* or taxes subsequently imposed upon it. I suppose the article of *sayer*, meaning duties and variable collections, to be included, in one or both of these heads.

13. From the era of Tury Mulla in 1582 to that of Jaffier Khan, an interval of 140 years, the increase added to the assessment of Bengal, amounted to R' 24,18,298 only. This sum includes a tax imposed by Jaffier Khan, stated at R' 2,58,857. The remainder was the result of investigations into the resources of the lands. I speak here of the increase effected by these means only; the additional territory from which the increase is of a distinct nature.

14. If we suppose the assessment of Tury Mull to have been moderate in the first instance, the stated increase will not be deemed exorbitant. Between the two periods of Tury Mull and Jaffer Khan, the country had considerably improved in opulence, as new sources of trade had been opened, and commerce in general had become more diffused and specie, comparatively scarce in Akbar's reign, was afterwards poured into the country through new channels. On the contrary, we invest, acknowledge and applaud, that political wisdom which prescribed limits to exaction, and allowed the subjects of the state to enjoy the profit of their own industry and good management. The observation is important, and the more so as being founded upon an admitted fact.

15. Yet, moderate as this addition and amounting

15. Yet, moderate as this addition may appear, that part of it imposed by Jaffier Khan and amounting to R' 14,31,136, was obtained by measures of the greatest severity; the zemindars, with few if any exceptions, were dispossessed of all management in the collections, and his own officers were employed to scrutinize the lands and their produce. The severities inflicted upon renters in arrears, and upon the zemindars to compel them to a discovery of their resources, were disgraceful to humanity; and, as if personal indignities and torture

No. 1.] The Affairs of The EAST INDIA CO. 179
 tortures were not sufficient, the grossest insults were offered to the religion of the people. Pits, filled with ordure and all impurities, were used as prisons for the zemindars, and these were dignified with the appellation of Bykout, the Hindoo paradise. Jaffier Khan is recorded to have employed none but Bengally Hindoos in the collection of the revenues; for this special reason, that they were most easily compelled by punishment, to discover their malpractices, and nothing was to be apprehended from their pusillanimity; and he is said to have compelled defaulting zemindars, with their wives and children, to turn Mahomedans: Such was the man whom Mahomedan annalists have praised for justice and wisdom! Such were the acts of an administration, which, in the language of Mr. Grant, opened a new and illustrious era of finance.

16. From the tenor of the measures pursued by Jaffier Khan, it would appear, either that the country was then assessed to the utmost amount it would bear, or that he and his agent were incapable of discovering latent resources; or, finally, that he himself concealed what he had ascertained, for his own private emolument.

17. The two last suppositions I reject for the following reasons: The proved abilities of Jaffier Khan in finance procured him the appointment of dewan; and he knew that his reputation and continuance in office, depended upon the success of his exertions, which were directed with uncommon skill, energy and perseverance, to a discovery of the resources of the country.

18. The tendency of his measures was calculated to excite numerous enemies; his administration began with an opposition to the son of the Emperor, and was prosecuted to a reformation in every department of the state. He retrenched the emoluments of the most powerful officers, and diminished the influence by which they were procured; in his zeal and honesty, he relied for support against the insinuations of the disappointed; the intrigues of the envious, and the accusations of all. Fraud and dishonesty, in any considerable degree, would have furnished charges against him, which his enemies would have availed themselves of, with irresistible success.

19. A supposition has been assumed, that Jaffier Khair collected for himself, during the long period of his management, as deewan and viceroy, the sum of 2,40,00,000 rupees, with a view to prove an excess in the revenues of Bengal beyond the amount of his assessment. The premises are conjectural, and I am not bound to admit the conclusion. The value of his property at his decease (Mr. Grant's Analysis) as publicly stated, amounted to Rs 60,93,227.: and although we should, without authority, estimate this sum as a moiety only of his estate, a large portion of the amount might have been acquired from his own jaghire: nor will I deny, that something may have been extorted from unauthorised sources. His parsimony and frugality give countenance to the first part of the conjecture. His parsimony and frugality give countenance to the first part of the conjecture. His parsimony and frugality give countenance to the first part of the conjecture.

20. Neither do I admit the first supposition without restriction; but am rather inclined to adopt a conclusion, that Jaffier Khan, amidst the rigour of his proceedings, had a regard to the future welfare and prosperity of the country; and that in appropriating a large proportion of the produce, as far as he could discover it, he did not endeavour to undermine the sources of reproduction. My opinion of his proceedings (the cruelty of which humanity must reprobate) is, that when he succeeded to the management of the country as dewan, was to introduce reformation and regularity, by a system of unremitting severity; and by the same means, to preclude the return of future disorder and relaxation.

21. Sujah Khan, the successor to Jaffier, appears to have entertained an opinion, that the demands of his predecessor were not burthensome to the country, or that great improvements had resulted from his management; since, in a very few years afterwards, he imposed a further considerable increase upon it of R^y 19,14,095. His administration is not, however, recorded with that detestation which is indelibly affixed to the name of Jaffier Khan. He employed the zemindars, many of whom he restored to the management of their lands.

22. The impositions of Aliverdi Khan were ill calculated to relieve the country from the effects of the Mahratta invasion. They amounted to Rs 22,25,554. The contributions of the zemindars, to defray the expenses of the wars in which he was involved for ten successive years, seem to have suggested to him an idea of their ability to pay the increase which his necessities required.

23. The augmentation of revenue, demanded by Cossim Ali, during the short period of his administration, commencing properly in November 1760, and terminating formally in July 1763, was dictated by an apprehension of the precariousness of his situation. I shall hereafter enlarge more particularly upon his proceedings; and observe only in this place that by new impositions, and resumptions of the supposed profits of the zemindars, fouzedars, and jaghiredars, he attempted at once to collect an accumulated increase of

24. The Abstract of these impositions, as follows:					19,14,095
By Sujah Khan, - - - - - from 1722 to 1728	-	-	-	-	22,25,554
By Aliverdi Khan, - - - - - to 1755	-	-	-	-	41,39,649
Total in thirty-three years	-	-	-	-	74,81,340
By Cossim Ali, - - - - - 1763	-	-	-	-	1,16,20,089
Total in forty-one years	-	-	-	-	

25. It is necessary to remark, that these imposts were founded upon principles unknown to the Mogul constitution; and that the Tumar Jumma, or standard assessment, to which this increase was superadded in 1728, was rated at 1,42,45,561 R^s. To this amount it had arisen, in a period of 146 years, from the sum of 1,06,93,152, the settlement of Tury Mull. We are not to forget that 14,35,593 R^s, the revenues of new territories, constitute part of the difference.

26. The sum of 1,16,20,089, with an addition of 2,58,857, the amount of a tax levied by Jaffier Khan, in 1722, forms the total of the increase, effected by the subahdarry abwal, or viceroial imposts, consisting of twelve principal articles, according to the specification in the Abstract. (Appendix, N^o 1.)

27. In accounting for so large an augmentation in the public demands for revenue, from the year 1722, it will scarce be deemed sufficient to say, that Bengal, in Jaffier Khan's time, was much under rated, and the assertion requires to be authoritatively supported. The cold unrelenting character of that nazim, the strictness of his inquiries, the severity with which they were prosecuted, and his acknowledged abilities, justify an opposite presumption. If, however, the contrary be maintained, his political moderation must at the same time be admitted.

28. But it may be contended, that the improvement of the country in opulence, agriculture, and population, created new resources during the forty-one years in which the subsequent augmentation took place. Admitting the premises, the extent of which should however be determined, the conclusion is fair; but the imbecility of Seifraz Khan who succeeded Sujah, the wars of Aliverdi, the tyranny and inexperience of Suraje ud Dowlah, the weakness, ignorance, and dissipation of Meer Jaffier, and the violence and extortions of Cossim Ali, tend rather to overturn than to support the premises, and at all events are entitled to weight, in opposition to arguments stated on other grounds. The administration of Sujah was moderate, firm and vigilant, and seems the only part of the whole period, with an exception perhaps of the last years of Aliverdi Khan, in which the conduct of the government was in any respect, calculated for the improvement of the country.

29. It is not only necessary to examine the amount of the increase; but we must attentively consider the principle upon which it was demanded, and the mode in which it was imposed. This enquiry will exhibit a deviation from established practice, sufficient to account for many evils now prevailing in the collection of the revenues.

30. The principles of Mogul taxation, as far as we can collect from the institutes of Timur and Akbar, from the ordinations of the emperors, and the conduct of their delegates, however limited in practice, were calculated to give the sovereign a proportion of the advantages arising from extended cultivation and increased population. As these were discovered, the Tumar or standard assessment was augmented; and whatever the justice or policy of the principle might be, the practice in detail has this merit, that it was founded upon a knowledge of real and existing resources.

31. In conformity to these principles, inferior officers were stationed throughout the country, to note and register all transactions relating to the soil, its rents and its produce, every augmentation of cultivation was required to be recorded, as well as every diminution in its quantity.

32. An increase of revenue exacted from a zemindar under these circumstances, affected his profits, but made no alteration in the rates upon the ryots; he paid a portion of the rents arising from discovered improvements in his lands; but the cultivators of the soil were not by this demand, exposed to an enhancement of their rates. The excess claimed augmented the Tumar or standard assessment, which by the investigations of Jaffier Khan was raised in the sum of R^s 11,72,279.

33. But the abwal subahdary or viceroial imposts, which constitute the increase since 1728 had a contrary tendency; for they enhanced the rates. They were in general levied upon the standard assessment in certain proportions to its amount, and the zemindars who paid them were authorized to collect them from their ryots, in the same proportions to their respective quotas of rent. Thus the tax known by the denomination of serf sicca, raised the rates of taxation and rent, nine rupees six annas per cent. Where the proportions were not ascertained, the demand was in fact discretionary, and though meant in some cases to have a partial operation, was often extended by the inferior officers to situations where it was unclaimed by government.

34. Jaffier Khan was the author of this innovation; the consequences of which he probably did not foresee. The tax imposed by him which established the precedent was trifling in its amount, and apparently intended as a fee to the Khalsa officers. I have already shown the degree to which these impositions were afterwards carried.

35. An enhancement in the rates of taxation may be defended on the grounds of the extension of commerce and increase of specie between the time of Tury Mull and the administration of Jaffier Khan, although his conduct does not authorize the first conclusion which is supported by that of his successor Sujah. But the mode of effecting it was unconstitutional and liable to the greatest abuses, as the event has proved.

36. I shall now endeavour to explain the circumstances which probably suggested to the nazims the idea and practicability of this operation, which might otherwise appear less irregular than it really was.

37. Long before the time of Jaffier Khan, impositions under various denominations, and to a very considerable amount, had been levied from the ryots beyond the Tumar or standard

standard assessment. In many places, they had been consolidated into the assul, and a new standard had been assumed, as the basis of succeeding imposition. The zemindars and officers who levied these imposts gave, in their own practice, an example to the government which knew and probably connived at them; and hence an idea was naturally entertained, that the actual receipts from the country exceeded, in a very great degree, the demands of the state: since the latter had not been augmented in any proportion to the successive impositions of interior management.

38. This I conceive to have been the presumption upon which the nazims of the country acted when they increased the number and amount of their taxes; they considered the impositions levied upon the ryots as a fund of emolument enjoyed by the zemindars and inferior agents, and determined that they were entitled to exact a proportion for themselves.

39. Admitting their reasoning as to the fact, to have been well founded, it ought to have suggested a different practice; they should, in the first place, have ascertained whether the ryots were capable of paying without distress, the impositions of the zemindars, and have abolished such as were oppressive and exorbitant; and when they determined to appropriate the produce of these, they ought either to have confirmed by their authority, such as they meant to continue, and to have demanded the amount required of them under the same denomination, or where they adopted others, to have proclaimed them, as the only legal imposts. By these means, the exactions on the ryots would have been restrained within due bounds; but these considerations, either did not occur or had no weight. The nazims imposed new taxes upon the zemindars, who levied them in whole or in part from the ryots, in addition to the excess which they had previously collected; thus, in attempting to gain by this mode an advance of 25 per cent. upon the Tumar, upon a presumption that this or a larger amount was already received by the zemindars, the nazims, in fact, left it to their discretion to make new demands upon the ryots in the same degree, in addition to the excess already imposed. The detailed accounts of interior management established the truth of this explanation, and show that the operation in practice went beyond the real or supposed collections of the zemindars.

40. Let us now attend to the object of the practice, which was to deprive the zemindars of their profits, and acquire them for the state. It could only be to a certain degree, productive; the zemindars would consent to part with a portion of their emoluments, but seldom without attempting to gain what they had lost, by new impositions upon the ryots. Experience shows this to be the case; and from this source we are enabled to trace the multiplication of the articles of demand at the present time, which baffle the ability of almost any man to understand or simplify.

41. The impositions of Jaffier Khan, Sujah and Aliverdi, amount to about 33 per cent. upon the Tumar or standard assessment in 1658; and those of the zemindars, upon the ryots, probably at the same period, could not be less than 50 per cent.; for, exclusive of what they were obliged to pay to the nazims, a fund was required for their subsistence and emoluments, which they of course exacted.

42. The circumstances, which I suppose to have influenced the determination of the nazims in these impositions, place their conduct in the most favourable point of view which it admits; but I am far from allowing that they observed any due proportion between the amount of their demands, and that of the sums levied by the zemindars. General information, or merely the supposition of existing profits, were, I believe, much oftener adopted, as the grounds of their impositions, than any accurate enquiry into them: a presumption derived from the payment of one tax, was sufficient with them to authorize the demand for another. The separate amount of each, was not very considerable; and an addition of five or ten lacks to the general assessment of Bengal, would not appear burthensome. It was reserved for Meer Cossim to demand, in one or two years, an increase exceeding the augmentation of nearly the two preceding centuries.

43. The cultivators of the soil, whose labours constitute the real wealth of the state, do not appear to have been considered in these arrangements; it was sufficient that they had paid the exactions of the zemindars to render them perpetual; no calculation was made of the proportion which the ryots, bore to the produce of the lands; nor any rule prescribed for limiting that amount, and for securing a certain portion of the produce of them.

44. I am not possessed of sufficient information to enable me to determine, whether the impositions upon the zemindars by the nazims, and their increased exactions from the ryots, to the close of Aliverdi Khan's administration in 1755, were oppressive, or not. If a conjecture be formed from the collections since that period, I must suppose them not to have been very burthensome, and that the resources of the country were, at that period, adequate to the measure of exaction. But nothing can be more evident, than that the mode of imposition was fundamentally ruinous, both to the ryots and zemindars; and that the direct tendency of it was, to force the latter into extortions, and all into fraud, concealment, and distress.

45. Cossim Ali extended the principle; and attempted to realize for the state, nearly all that the ryots paid. In the early part of his administration, he deputed his own agents to ascertain every source of emolument enjoyed, or exaction practised, by the zemindars and officers employed in the collections; and at once demanded from the country in addition to the impositions of his predecessors, 74,81,340 R^s. He even endeavoured in some instances, to deprive the ryots of what was allotted for their subsistence and emolument.

46. During

sic in orig.

46. During all the financial operations from 1722 to 1753, the tumar or standard assessment remained nearly the same. If the increase had risen from actual discoveries of extended cultivation, it ought to have been proportionably augmented. The settlement of Bengal at the close of Cossim's administration is thus stated by Mr. Grant:

Tumar or standard assessment	R ^r 1,41,16,116
Abwab in eight articles to the death of Aliverdy in 1756, with the serf sicea of Cossim Ali	42,23,467
Keffayet of Cossim in three articles, with abwab soubadarry of Jaffier Khan in part	45,23,563
Towfeer of Meer Cossim, including increase in the Jagheer Nowarah of Dacca	31,62,358
Total Imports	1,19,09,388
Deduct established allowances and charges	4,01,276
Net assessment of Bengal in 1763	2,56,24,223

47. That this amount was ever realized by Cossim Ali, or by any nazim, no proof has yet been exhibited; nor would the collection of it for one or two years establish the practicability of fixing this sum, as a permanent realizable revenue. A precedent derived from tyranny and extortion, can have no weight with those who do not wish to imitate it; nor can such means be productive for a continuance. The rapid increase of the assessment in forty-one years from 1722 to 1763, and the mode in which this was effected, furnish a priori, the strongest arguments against the propriety of it; and no other refutation of them ought to be admitted, than proof, that the circumstances of the country justified these impositions by the exhibition of actual, realizable and just funds, adequate to the amount of them, or by authentic records, evincing that the amount of the settlement thus enhanced was actually collected for a consecutive series of years. A fact of this nature might gain assent, where arguments failed to convince. The balance of unpaid revenue at the end of the Bengal year 1168, answering to the period between April 1761 and 1762, is stated in the public accounts at R^r 79,74,065.

48. It may be proper in this place, to furnish a more detailed explanation of Cossim Ali's proceedings; and for this purpose, I shall select the instance of Dinagepoor, because it has lately been appealed to, in proof of the capacity of that zemindary to yield a much larger revenue, than its present assessment.

49. There are two accounts in the Appendix of the settlement, collections and balances of Dinagepoor for the Bengal year 1169, commencing in April 1762. The first contains the stipulations of the farmer with government; the second, the settlement which he made in the district, for the performance of these stipulations.

50. The tukuddar or farmer was Ramnaut Baddie; he had been employed the preceding year, in examining the hustabood or assets of Dinagepoor; Cossim Ali took advantage of the estimate of the resources which he had exhibited, to urge him to enter into engagements for the revenues of that district; and he accepted the test. His refusal would have been an acknowledgment that his estimate was fallacious.

51. The basis of this settlement is composed of a consolidated and exaggerated amount of original revenue and imposts, to which the following additional taxes and demands were that year, superadded:—First, *nuzzeranahal*, in contradiction to the former imposts of *nuzzerana mokurrery*. If this had a reference to any real supposed resources, it may mean the presents received from the under-tenants on concluding their engagements.—Second, *Serf*, or discount on Rupees, calculated at 9 rupees 6 annas per cent. Third, *Cutch* or *quire bekenny*, meaning the resumption of an allowance of land given up to the ryots, being a tenth of a begah; and in addition to the above, the estimated receipts from casual sources of revenue are stated at R^r 21,337; and the sale of the zemindars effects is inserted, as an available fund for producing R^r 48,450 more.

52. The recapitulation of these demands is as follows:

Nuzzeranahal	R ^r
Serf, or discount	2,97,859
Kutch balauny	2,53,680
Estimated receipts	1,00,000
Sale of zemindars effects	6,51,539
Total Rupees of sorts	R ^r 21,337 } 69,877
	48,540 } 7,21,416

53. On the other hand, the charges of collection were reduced from the former rate of 4,87,241 to the sum of 2,93,684. Without following the account through its various additions and subtractions, I shall state the net sum which the former engaged to pay as the revenue of the current year, clear of all deductions, at S^r R^r 26,44,733; to this again, a part of the balance of the former year, deemed recoverable, was added, as well as the arrears of an article for the provision of lime, making the total of his engagements S^r R^r 27,06,019.

54. The next account, No. 3, exhibited the settlement which he actually made in the district, and which of course differs in the amount of almost every article from the preceding statement. It is, however, proper to observe, that it neither includes the sale of the zemindars

zemindars effects, nor the resumption of the land assigned to the ryots for their emolument, which form part of the assets in the former engagements; still however, he discovered apparent funds, to the amount of S^r R^r 27,42,552.

55. After all his skill and exertions, the collections in S^r R^r amounted only to 20,10,338, leaving a balance, according to the account No. 3, of 7,32,216; from this sum of 20,10,338, we are again to deduct the charges of collections, stated at R^r 1,87,809, which reduces the net amount realized for government to 18,22,526 R^r only; the difference between that and the sum which he engaged to pay is R^r 8,83,493. In part of this balance, R^r 1,09,948 were discharged by money stated to have been borrowed for that purpose.

56. The farmer was called upon to make this balance good, or to explain the causes of it; and he delivered in detailed accounts of his settlement, receipts and balances; which were examined with all the rigour suggested by the suspicions arising from his failure.

57. His explanations are curious and important. He stated, that the ryots actually refused to admit the intended resumption of the land assigned for their emolument and subsistence; and although they consented in the beginning of the year to pay the new impositions of Nuzzeranahal, he found the collection of it, wholly impracticable. He exhibited also a list of ryots who had been forced into desertions, with an account of their rent, amounting to the sum of R^r 2,23,746. 14. 15.

58. If, in reply to the conclusions suggested by this statement of facts, it should be agreed that the accounts of the farmer were false and fabricated, and that he realized more than he paid; I can only answer, that whatever weight may be due to arguments of this nature, upon general principles, the detail of the settlement is a sufficient refutation of them, until some positive proof is produced to invalidate it.

59. By the general accounts of the whole soubah, it appears, that the balance of the district, at the time when this settlement was formed, amounted to R^r 46,395. The consideration which naturally suggested caution in the imposition of new and enormous taxes, was unattended to: it is not therefore surprising that the amount of the settlement was not realized. The farmer exerted himself to the utmost; every source of revenue was explored; and nothing discovered remained unappropriated. I have examined the particulars of his collections; and exhibited a list of petty articles, exceeding two hundred, in their very nature extortionate and oppressive, and such as neither could nor ought to become sources of revenue.

60. If an estimate were to be formed of the gross capacity of the district from the accounts here discussed, I should adopt the collections of Ramnaut Baddie, stated at R^r 20,10,338; after making some allowance for the severity of his proceedings. If this demand had been limited to something less than this sum, it might have been realized without distress to the ryots, or undermining the sources of future revenue; both which consequences I attribute to his conduct. This supposition however provides nothing for the charges of collection nor for the zemindar, which by some mode or other, must have been allowed him; and the estimated amount of the resources is liable to a proportionate diminution, unless a sufficient maintenance had been assigned to him in lands; which does not appear.

61. It is further material to remark, that in the list of soubadarry imposts detailed by Mr. Grant, the nuzzeranahal is not mentioned. The account, No. 3, proves, that it was distinct from the nuzzerana mokurrery, which, in the year but one preceding this settlement, had been augmented in the sum of 1,54,208 rupees.

62. The above description of the settlement of Dinagepoor for the Bengal year 1169, commencing in April 1762, may be deemed a specimen of Cossim Ali's general proceedings. In Rungpoor the assessment was fixed by Abdul Ali Khan, the amil employed by him, at 11,29,324 R^r, in the face of an existing balance of R^r 3,57,986. The severities employed in making the collections of that district, forced the ryots of Carjeehaul, which is a principal part of it, into rebellion; and the amount realized that year, was only 6,68,692 R^r.

63. In this review of the settlement of Bengal, I have not thought it necessary to notice particularly the assessment of Sultan Sujah in 1658. From the era of Turynnull in 1582, until Jaffier Khan in 1728, the increase was moderate; from that period, to the close of Aliverdy's administration in 1755 it was rapid, but not perhaps excessive; in 1763 it was violent and exorbitant.

64. My objections to the principal of the Soubadarry imposts, have a reference to the circumstances under which they were established. If the rates in the tukseem of Turynnull with respect to the ryots, had not been previously augmented by impositions separate and distinct from those of the Soubahs, perhaps the best possible mode of obtaining an increase, would have been by demanding it in certain proportions to that standard, with a due regard to the degree of improvement in the country. But the fact was otherwise; and these demands upon the zemindars confirmed and perpetuated their impositions upon the ryots, antecedently levied for their own subsistence and emolument, whilst it opened a door for future unbounded exactions.

65. There is no proof in Mr. Grant's Analysis, as far as I can discover, that a fixed proportion of the produce was ever formally or virtually assigned to the zemindars of Bengal for their subsistence. The allowed deductions under the general term of

muzoonet,

Mr. Shore's Minute of June, 1789, respecting Permanent Settlement of Lands in Bengal.

muzoonet, were applied to a variety of disbursements; and that portion of it which the zemindars received under the denomination of *nankar* or *ruasoom* zemindarry, was seldom sufficient for their maintenance, with the strictest attention to economy. But a variety of information tends to prove that at the period of Aliverdi Khan's administration, the circumstances of the zemindars were in general affluent. This affluence could only have arisen under a moderate assessment, in which the interests of the zemindars were consulted, and by an economical management on their parts. The principle that proposed to reduce them to poverty was certainly unwise; but as we know not what was meant to be left to the zemindars, we cannot judge with certainty of its effect; in practice, we may in general conclude, that it had a tendency to depress zeal and annihilate industry, and with moral certainty affirm that a system, which professes to destroy all the rewards of intermediate agency, is not only unjust in itself, but impracticable in the execution. How far the soubadarry imposts, including all that were imposed to the year 1756, operated to accomplish this object, cannot be now precisely ascertained. I am willing to suppose that the zemindars had still something left to themselves; if they had not, it is clear that they would exact it.

66. Cossim Ali's proceedings are not liable to the same uncertainty. After ascertaining what the ryots paid, his next object was to collect as much as possible of that amount for himself; he reduced the stipends of intermediate agency, and attempted to abolish every gradation of subjects between the government and cultivator, as far as he could; and if the plan and measures adopted by him had been long pursued, the subjects of the state would have been reduced to three classes only, an oppressed peasantry, rapacious tax-gatherers, and an over-awing military. So far from admitting his assessment as any evidence of the capacity of the country, I consider it as a proof of violence and extortion, which rendered the subsequent decay inevitable. In this opinion, I am supported not only by the detail of the settlement of Dinagepoor and Rungpoor, and by the arbitrary and immoderate increase of the general assessment of Bengal, but by the concurrent testimony of the natives and our own experience, since that period.

67. As the accounts which have been delivered to me of Cossim Ali's settlement, for the Bengal year 1169, differ both in the component articles, and in the total amount from statement exhibited by Mr. Grant in his Analysis, which I have hitherto adopted as grounds of my remarks, I shall insert two abstracts of them in the Appendix, and give one instance only of their disagreement in this place. The net settlement of Dinagepoor, in the first part of his Analysis, is 18,02,946; whilst the accounts which I have obtained from the public records, both general and particular, and upon which I rely as authentic, state it, clear of all charges and exclusive of former balances, at rupees 26,44,733.

68. This summary account of the assessment of Bengal, has now been brought down to the year 1763, for the sake of comparison; and, in order to connect the period with the commencement of our management, I shall exhibit an Abstract of the settlement collections and balances of the Dewanny lands of Bengal for four successive years, comprizing the period between April 1762 and April 1766, drawn from the records of the khalsa and canongoes: The first year of this period belong to Cossim Ali; the second and third to Nundcomar under the authority of Meer Jaffer; and the fourth to Mahomed Reza Khan, being the first year of the Dewanny. (Appendix, 5, 6, and 7.)

B. Years		STATEMENT :		Gross Settlement.	Collection.	Balance.
				R'	R'	R'
1169. -	A. D. 1762-3	Cossim Ali	-	2,41,18,912	64,56,198	1,76,62,713
1170. -	— 1763-4	Nundcomar	-	1,77,04,766	76,18,407	1,00,86,358
1171. -	— 1764-5	Ditto	-	1,76,97,678	81,75,533	95,22,144
1172. -	— 1765-6	Mah ^d Reza Khan	-	1,60,29,011	1,47,04,875	13,24,135

69. Cossim Ali's estate

69. Cossim Ali's settlement was formed in the year of an existing balance of former years, amounting to rupees 79,74,065; in part of which the sum of rupees 1,04,793 only was afterwards recovered, making the total of his receipts, 65,60,991.

70. The statement however exhibits the collection for the first nine and a half months only of the year 1169. Detached records of particular districts are preserved, containing an account of the collections, for the whole year; but I do not believe that they exist any where entire for all Dewanny lands. If the receipts of Dinagepoor, which are complete, be assumed as a ground of comparative calculation for the possible receipts of Cossim Ali's settlement in 1169, the amount will be nearly double the sum stated in the abstract, or rupees 1,31,21,903 for the whole year. The conjecture is unimportant.

71. The settlement of the next year 1170, B. S. by Nundcomar, is formed upon an usual or original standard, with an addition of the subahdarry abwab, or taxes. The total of this sum being R^r 1,28,91,500, is denominated in the original account *jumma istinraee*, or permanent assessment, apparently in contradistinction to the *kefayet* or profit resulting from the investigations of Meer Cossim; the article of serf sicca, stated in an account particulars of Cossim Ali's settlement, at R^r 12,30,561; together with the increase obtained by his

his investigations relinquished by Nundcomar. It may be proper to remark in this place, that Mr. Grant allows only R^r 4,53,438 for the serf sicca, being the amount included in the assessment of Mahomed Reza Khan.

72. By the public accounts of that year, I find that several articles included in Cossim's settlement were separately collected by the nizamat officers; probably for their own private emolument, and formed no part of the assessment of the dewanny lands. The amount of the whole is 5,64,575, which, being added to the assessment of Nundcomar, makes a total of 1,82,69,341 Rupees.

73. The settlement of 1171 proceeds upon the same principle; and, being nearly the same in amount, requires no remark. The addition to be made to it on the grounds of the preceding explanations, raises its amount to R^r 1,82,62,254.

74. When Mahomed Reza Khan was invested with the charge of the revenues on the part of the Company, he re-annexed the several articles which had been separately collected by the nizamat officers during Nundcomar's administration, as well as a proportion of the serf sicca. These additions were, however, more than counterbalanced by abatements.

75. Mr. Grant states the difference between the settlement of Mahomed Reza Khan and that of Nundcomar at 78 lacks. I rely upon my authorities, the authenticity of which I have no reason to doubt. A Statement of the progressive decrease from Cossim Ali's settlement to that of Mahomed Reza Khan is given in the Appendix, (N^o 8,) and the abstract of it is as follows:

Net Decrease in the settlement made by Nundcomar, on a comparison with that of Cossim Ali Khan.		
In 1170,	Rupees	5,64,05,891. 17. 1
In 1171,	Rupees	70,87,151. 0. 0
Total Rupees -		58,56,65,710. 18. 1
Net decrease allowed by Mh ^d R. K ^a in 1172		2,23,32,421. 16. 2
Total difference between the settlement of 1169 & 1172		8,08,99,006. 4. 3

76. The only just criterion for ascertaining the propriety of this decrease, is a knowledge of the state of the district in which it took place; on any other principle, the conclusion must be vague and indefinite.

77. I have no hesitation in acknowledging my opinion of the propriety of a remission generally, since I entertain the strongest conviction, that Cossim Ali's demand was a mere pilage and rack-rent; no satisfactory proofs have yet been produced to refute this assertion, which is established on strong presumptive evidence. We might at this time, by means similar to those practised by Cossim Ali, increase the receipts of revenue to a fourth or third perhaps beyond their stated amount; but the public interests would afterwards suffer in a greater proportion, and no prudent man would advise, nor any one possessed of humanity make the attempt.

78. If the labour attending the research would produce any practicable advantage at this period, the decrease for the four years might be traced, through all its detail. In the four principal zemindars of Rajeshaye, Dinagepoor, Nuddea, and Beerbhoom, it amounts to 34,70,562 in part of the whole sum of 80,09,900; this remission in the succeeding years was again partly re-annexed to the assessment of these zemindars. I shall only observe in this place, in opposition to Mr. Grant, that the decrease in the settlement of Cossim Ali did not, according to my information, take place at the moment of the transfer of the dewanny; that the sum of rupees 58,405 was admitted in 1763 by Nundcomar, and that the reasons with which he attempts to support this assertion are ingenious, but not solid. Admitting the documents upon which I rely to be authentic, his premises are done away, and the conclusions altogether vanish.

79. That Nundcomar and the nabob Mahomed Reza Khan derived advantages from their administrations, and that these advantages were independent of the public settlement, I shall not dispute. The profits of agency have always been taxed in Bengal; nuzzahs and nuzzaranahs are as ancient as the government; some allowance through him to estimate it, I know not, may therefore be made on this account, as a deduction from the revenue of the state; but whatever may be assumed on this ground, the actual distress which Mahomed Reza Khan suffered, as long ago as the year 1775, and the repetition of them since that period, are such as he would not have submitted to, if he had possessed the means of stopping the clamours and importunities of his creditors. I know, that at this moment, his most valuable effects are mortgaged for debts which he cannot discharge, notwithstanding the liberal inter-commission which he derives from his public allowances and jaghire; and I have myself interposed, on more occasions than one, with his other friends, to avert the operation of the jurisdiction of the supreme court upon him, to which he had made himself amenable by express bonds extorted from his necessities. This observation is suggested by a remark of Mr. Grant.

80. I shall now state a comparative account of the settlement of the Dewanny Lands in 1172 Bengal style, with that for the year 1193, ending in April 1787. I make choice of this period in preference to a later date, because the accounts of it are complete, and the variation which

Mr. Shore's Minute of June 1789, respecting Permanent Settlement of Lands in Bengal.

(Vide Particulars in Appendix, No. 4)

DEWANNY LAND:			
	Gross Settlement.	Deduct Charges and Allowance.	Net Settlement.
B. Y. 1172 or 1765/6 A. D. - - - -	1,60,78,264	10,29,931	1,50,48,333
B. Y. 1193 or 1786/7 A. D. - - - -	1,49,54,808	4,18,469	1,45,36,338
Difference - - - -	11,23,456	6,11,462	5,11,995

81. The first line of the statement is extracted from Mr. Grant's Analysis, and the second from the records of the Revenue Accountant General. The following remarks may be necessary to elucidate the comparison:

82. The gross sum stated as the assessment of 1172, comprehended all that, publicly demanded from the dewanny lands under every denomination. It includes the rents of the salt lands, and duties of all kinds; the charges deducted are those entitled *Muzroorat* and *Sebundy*, or fixed allowances, and charges of establishments; and the third column contains the sum realizable for the Company.

(Appendix, Nos. 11 & 12.—These Accounts are prepared from the Records of the Custom-house by the Secretary of the Board of Revenue.)

83. The gross sum of assessment for 1193 is independent of the two following articles, viz

Amount customs actually realized, exclusive of charges -	R ^s 6,23,16,801
Salt duties transferred from the salt department -	6,67,36,152
Sicca Rupees -	12,90,52,953
Deduct difference between the Gross Jumma of 1172 and 1193, as above -	11,23,456
Remain excess in the Revenues of 1193, Sicca Rupees -	1,67,07,353
If the comparison be made between the next assessment of the two periods, the excess will be greater.—Amount Customs and Salt duties as above -	12,90,529 5 3
Deduct difference stated -	5,11,995
Excess Sicca Rupees -	7,78,534 5 3

84. As the customs collected at Calcutta and Chittagong belong properly to the ceded lands, and those collected at Chawwa and Patna to Behar, I have not inserted their amount; but that of the collections of Dacca, Houghly, and Moorshedabad only, as forming part of the revenue of the dewanny lands.

85. In like manner, the salt produced in the 24 Pergunnahs, and Chittagong, belonging properly to the ceded lands, I have stated only the Rowanna duties on the quantity produced in the dewanny lands of Hidjellee, Tumlook, Roymongul, and Baluah, including that part of the Hidjellee salt made in Midnapoor.

86. It is to be observed, that the charges stated in the abstract of 1193 are those only, which might be considered as transfers, such as allowances to the zemindars, canongoes, charitable donations, pensions, catechery charges, &c. for which the zemindars receive credit in their accounts with government; and I have, to avoid all objections, admitted some which are clearly disputable and might be rejected. My object is to compare what we demanded from the dewanny lands in 1786/7 with the sum assessed upon the same lands in 1765, and I have therefore admitted as a deduction from the gross demand, that part of the charges for 1193, or 1786/7, which is or may be paid by receipt, lest it should be objected to as a nominal jumma, because part of it might even be discharged in account, without being collected. The remainder to be paid, must be actually levied from the country.

87. The other expenses incidental to the revenue department, consisting of allowances to collectors and their assistants, charges of their establishments, dewanny and foudlarry adawlut, &c. have no connection with the object of the present comparison. The appropriation of the amount received, with the propriety of that appropriation, forms a distinct consideration.

88. Thus it indisputably appears, by any mode of comparison, that in 1786/7, the revenues of the dewanny lands of Bengal, forthcoming to the state, were actually more than in 1765/6; and if the collections of the two years be compared, we shall find the result equally favourable.

89. But, exclusive of the above excess, we are also to take into consideration the profits of the salt, which I cannot at present determine, and which are to be added to the excess above stated.

90. The

90. The net assessment of Bengal and Orissa, observing the prescribed rules in the deduction of charges, stand thus for 1193:

Dewanny lands - - - -	R ^s 1,45,36,338 13 12
Ceded lands; viz. Burdwan, 24 pergunnahs, town of Calcutta, Pauchwungong, Chittagong, Midnapore, Jelasore -	61,49,991 12 8
Tabqa Behar, acquired since the dewanny - - - -	73,07,111 1 1
Total - - - -	20,75,94,027 9 1
Customs and Duties - - - -	2,51,14,005 0 1
Resumption of alienated Lands in Midnapore - - - -	82,579 12 2
Sicca R^s - - - -	2,33,53,382 5 13

91. The net settlement in 1763, for the dewanny and ceded lands, exclusive of the sayer and customs of the town of Calcutta, according to Mr. Grant, is - 2,56,24,223
Add Midnapore, not included in this account, and rated by him at - 11,00,000
Total - - - Sicca R^s - 2,67,24,223

92. The difference between the two totals is, without fractions, 33,70,840; but if we are to take in the profits of the salt, not included in the total net assessment of 1193, the amount of which having been variously stated by Mr. Grant, and the comptroller of the manufacture, has not yet been determined: the difference will be less.

93. Against this conclusion it may be urged, that the profits of the salt, arising from an alteration in the mode of managing that branch of the revenue, ought not to be brought into the calculation. Without considering the validity of this observation, I shall content myself with stating the fact, leaving to the reader to form his own judgment upon it; remarking only, that as salt in Bengal is universally an essential to the existence of the inhabitants, the effect of the enhanced price of this article, upon the rents levied from the ryots, exceeding a hundred per cent. what it was in 1765, is to be considered, in forming a determination.

94. In tracing the progress of the assessment since the acquisition of the Dewanny, we find that its amount has generally been fixed, by conjectural estimates only; and hence it has happened, that the impositions at one time have been too heavy to be discharged, and remissions have been granted with almost the same facility with which the increase was demanded. A knowledge of the emoluments enjoyed by the zemindars and farmers, on a suspicion that they existed, has occasioned an augmentation of the assessment. Representations of real or pretended losses have procured, an abatement in it.

95. The professed object of the committee of circuit in 1772, was to ascertain the real value of the country, by letting it in farm for a term of years to the highest bidder. It was conceived that the natives were better informed of the value of the lands than their rulers, and that few would engage to pay what they could not find means to discharge. The event, however disappointed expectation, and this settlement before the expiration of the leases, existed, I believe, in no place, upon its original terms.

96. The farmers acting upon the principles of government found their estimate of the profits fallacious; they did not exist, or what was to them, the same, could not be realized. Complaints of inability to discharge the settlement were preferred from all parts of the country, and the government in my opinion adopted the wisest alternative, that of lowering it. To have compelled the persons who had made themselves responsible for the revenues under such circumstances, to stand to the terms of their engagements, would have established the universal oppression; for ignorant as most of them were, of the actual resources of the country, and incapable of ascertaining them, extortion could alone have supplied the funds, for acquitting themselves of their obligations, supposing those funds to have really existed.

97. The settlement of the committee of revenue in 1781 was made upon similar principles. It is true that the lands were not let out to the highest bidders, and in general, the zemindars had a preference; but the increase levied from the country was not regulated, by an accurate knowledge of its resources. The khalsa accounts compared with such other information as could be obtained of the state of the districts, furnished the materials for fixing the amount of the assessment.

98. It has been the object of this government to raise as large a revenue as it could, without distress to its subjects. They on the contrary, equally attentive to their own interests, exert their ingenuity to procure a diminution in the amount of their contributions. Upon these terms, an officer of government, and a zemindar or farmer, when a settlement is to be concluded, meet. The former, looks to the highest amount of the settlement and collections for former years, and attempts to gain for his constituents what he deems them entitled to; the latter, pleads inability, and suggests a variety of reasons to show the necessity for lowering the amount. It may so happen, that both the demand may be right, and the facts stated in objection be just; that is, that resources may exist, which sufficiently counterbalance the affirmed losses, and which the zemindars or farmers will not discover, or the reverse may be true. In the former case, government, by insisting upon its own terms, gains

Mr. Shore's Minute of June 1789, respecting Permanent Settlement of Lands in Bengal.

gains only, what it ought; but wanting accurate information of the real state of the district, and of the sources from which its demands are to be made good, is exposed to future deficiency, from claims which cannot be refuted. In the latter, the zemindar must either be dispossessed or become subject to distress, from which he is to recover by future exaction.

99. This summary explanation of our proceedings in fixing the assessment of the country, shows one difficulty under which I labour, in estimating what the amount of it should be. Let an application be made to any district in proof of what I assert. Take for instance Rungpoor, the revenues of which, with various intervening augmentations and diminutions, most of them conjecturally made, stand for the years stated as follows:

Collector's letter, dated 16 January 1787.	Bengal year.	A. D.	R.
	1109	1762/3	11,29,324
	71	64/5	5,09,182
	75	68/9	9,11,789
	78	71/2	11,01,743
	81	74/5	7,95,298
	88	81/2	9,47,188
	93	86/7	7,39,244

100. The settlement of Rungpoor for 1178 was declaredly formed upon a *hustabood* or examination of the assets of the district; yet it was not realized within 1,87,128 rupees; for many of the component articles of the assessment, were merely conjectural; and one in particular, to the amount of 81,960 rupees, is called by the very term of conjectural increase.

101. If a question were asked, which of the above years we should adopt as a standard for estimating the revenue of Rungpoor, one person would take the highest, and another the lowest amount, and both would probably be wrong. Perhaps by tracing the various reasons assigned for the progressive increase and decrease, and by comparing the receipts with the demands; by ascertaining the circumstances of the season on which the eventual ability of any district to make good its assessment greatly depends, and contrasting them with those of other years; and, finally, by knowing in what manner the collections were made during that year; an answer approaching to the truth might be given.

102. The assessment of Rungpoor for 1193, is nearly a thirty-eight part of the total assessment for all Bengal; and although variations in the same degree, may not prevail in every district, they will still be sufficient to point out the fallacy of reasoning from general statements, and justify an indulgence to conjecture upon this subject.

103. The settlement of Cossim Ali seems to me to have furnished the principal foundations of Mr. Grant's opinion, that the country is prodigiously under rated; but he also appeals to many other arguments, some of which I shall now consider, without any particular attention to the order in which he introduces them.

104. First, the numerous taxes imposed upon the assul or original rent paid by the ryots since the Company's acquisition of the dewanny, from which it is contended that the rents levied by the zemindars greatly exceed the demands of government, which have not since been proportionably augmented.

105. The statements exhibited of these taxes are much too partial to warrant a general conclusion of this nature, which I do not think would follow from an unrestricted admission of the fact. This may be accounted for, upon other principles. A calculation, founded upon the observation, and applied to the zemindary of Rajeshahy, gives the produce of that district at sixty-three lacks of rupees per annum. The manifest disproportion of this amount to the highest revenue ever imposed upon that district, and exceeding in a twofold proportion the sum ever known to have been realized from it, is a strong presumptive proof of the fallacy of the calculation; which with me is decisive.

106. The truth is, that the most fassil or anterior records and accounts have undergone such variations in form and principles, as scarcely to admit of any conclusion, from a comparative statement of them at this period, with the same accounts twenty-five years ago. In proportion as imposts have been multiplied, the assul or original rent has fallen in its rates; and in some places, the revenues are principally made good from the superadded cesses. An accurate knowledge of the population and cultivation of the country, at the two periods of comparison; of the relative value of money; of the taxes formerly imposed; and of extra demands annually levied; is the test by which any just conclusion could be obtained from a comparison of this nature. Including the duties on salt, the general amount of the revenue has not decreased since we acquired the dewanny. The premises therefore admit another conclusion, which I do not however contend for, that the burthen of the impositions was so heavy as to force the subjects of the state into exaction.

107. Mr. Grant, in one part of his Analysis, seems to consider the entire original gross produce of the lands of Bengal to be twenty crores of rupees. I dissent from his supposition. It would be difficult to establish an unobjectionable standard by which the gross produce could be deemed unreasonable.

109. For this purpose, I assume as a fact, the Ryots pay in a proportion of one-half of the gross produce of their lands, and I suppose the revenue collected by government to be for Bengal two crores of rupees. I am willing further to allow, that the charges of collection, by which I mean those only paid by the zemindars, farmers, and other gradations of land-holders

Mr. Shore's Minute of June 1789, respecting Permanent Settlement of Lands in Bengal.

holders and renters, to be 15 per cent. upon this amount, and the intermediate profits between the government and the ryots to be 35 per cent. more. This allowance upon the whole is very ample, and gives altogether three crores, which considered as one half of the gross produce only, the total would be then six crores. If to this again we are to add, the rents of the alienated lands upon the most exaggerated estimate, and considering that estimate as one half of the gross produce only, the entire gross produce would not exceed rupees 8,51,27,826, which is less by nearly one and a half, than what Mr. Holwell rates it; and which in Mr. Grant's opinion, is as much below the true amount, as it exceeds the revenue actually forthcoming to the state. I do not pretend to have studied accuracy in this calculation, which is merely speculative; but it will not be deemed unfair by those who have had experience in the collections. It is sufficiently correct, to limit their demands for rent to one-fourth of the gross produce, deemed by Mr. Grant the sovereign's proprietary share; the actual collections upon the supposition of a resumption of all the alienated lands (which I deem impossible) would be equal only to their present amount.

110. Secondly, The existence of alienated lands which Mr. Grant supposed would yield one crore and twenty-five lacks of rupees. This estimate is formed upon a rule of proportion, drawn from the ascertained accounts of the ceded lands, and applied to the dewanny lands.

111. From the records of the investigation set on foot in 1777, it appears that the alienated lands under the two distinctions specified, were as follows:

	Begas.
Chackeran or land allotted for the maintenance of public servants	12,04,847 5
Bazee Jumma or land held by Brahmins and others	43,96,095
Total Begas	55,00,942 5

And admitting Mr. Grant's calculation of alienated land in districts which were not exposed to the investigation, we must add begas 27,75,000 to the above, making a total of begas 8,375; adopting his rate of one rupee and a half per bega, the quantity would yield 1,25,63,013 rupees per annum.

112. The alienated lands have already employed much of my attention, and the subject has been frequently discussed on the public proceedings; I shall not repeat what is there recorded, but confine myself to general observations only, principally relating to the preceding calculations, and some remarks made by Mr. Grant.

113. I do not consider the *bankar* or *chackeran* to be a fund of which government can with propriety avail itself for increasing the revenues; as I believe the actual charges of collections to be fully equal to the produce of the lands applicable to defray them, as far as those are ascertained.

114. The only part of the alienated lands, from the annexation of which any increase of revenue appears to me practicable, is that under the head of bazee zemin; the total of which, including for the sake of argument Mr. Grant's estimate for the districts not investigated, such a will be 71,71,095 begas. But according to the rules adopted by this government, such a portion only of the quantity is liable to resumption, as may have been alienated since the company's acquisition of the dewanny. We must exclude alienations, either originally admitted or subsequently confirmed by authority.

115. What this quantity may be, I do not pretend to ascertain with any degree of precision. By the principles upon which the investigation was conducted in Midnapore, and which have been since confirmed with no material variation, supposing the circumstances to be throughout similar, the resumption would yield 35 lacs of rupees. In Midnapore, the alienated lands amounted to begas 2,00,863, and the produce reannexed to the public assessment is 1,00,474 rupees.

116. I by no means allow, that the profits of the alienated lands are wholly enjoyed by the zemindars; on the contrary, I am of opinion, that they have been as grossly defrauded by these alienations, as the government itself: admitting the fact to be otherwise, and the zemindars to participate in the advantages of these secreted resources, I have every reason to conclude, that their profits are as little, generally speaking, as the government ought to leave them.

117. The rates of assessment are so heavy upon the ryots in many districts, that I believe their capacity to discharge them, arises from their secretly holding lands which pay no rent. How far this may extend, I know not.

118. Lastly; the detection and resumption of alienated lands, particularly such as are possessed by bramins and others, who have obtained them in charity, are operations attended with great difficulty and peculiar embarrassment to the government and its officers; and such, as are not easily surmounted. Popular prejudices and humanity must be resisted, to accomplish it.

119. These considerations, must be opposed to all estimates of the alienated lands, considered as an available fund for increasing the revenue of government; however indisputable the right of the sovereign may be to the revenue of lands separated, without his sanction and authority. The Mahomedan government certainly tolerated these alienations, though not perhaps in the extent to which they have now arisen. This appears from Mr. Grant's Analysis.

120. That some advantages may be gained from this source, I have little doubt; what it may prove, I cannot ascertain, and I shall not conjecture.

121. Thirdly, The augmentation in the revenue of the ceded lands, beyond the amount at which they were assigned to the Company; whence it is concluded that the dewanny lands are equally capable of an increase on their assessment.

The following statement of the ceded lands is contained in Mr. Grant's Analysis:—

Assul Jumna of 1722;	
Khalsa and Jagheer	27,05,826
Abwab in eight articles to the death of Aliverdy in 1756; with the serf sicea of Cossim Ali	10,26,896
Kefayet of Cossim, in three articles, with Abwab Foujdarry of Subah Khan in part	2,07,204
Towfeer of Meer Cossim	87,179
	14,11,279
	41,17,105
Muzcoorat Sebundy, &c.	65,454
	40,51,651

122. His argument is founded upon a comparison of the above sum of 40,51,651, including a very moderate increase established by Meer Cossim, and the assessment of the ceded lands, since levied by the Company. The exorbitant increase upon the dewanny lands, took place in 1761 and 1762; and they were delivered over to us with a great part of it still remaining. The deduction therefore is not just, because the premises are not similar; on the contrary, as the revenues of the dewanny lands in 1765, were much higher than they were in 1760, when we obtained possession of the ceded lands, the latter might admit of an enhancement, when the former required abatements.

123. This reasoning will, I believe, be deemed fair, and a sufficient answer to the assertion to which it applies. I might farther, in opposition to it, contend, that if the dewanny lands, since they came under our administration, had been as capable of increase as the ceded lands, the revenues would have been proportionably enhanced. They have now been for eighteen years under European management, and various methods have been tried to augment the revenues of them. It can never follow, because one district yields a larger revenue than it formerly did, that another must; local circumstances may produce this effect, in one instance, which do not apply, in others. Exaction diminishes the resources of one district; whilst equity, moderation, and good management, raise those of another. And I might with equal reason argue, that because the valuation of some districts have diminished, remissions ought to be granted in all.

124. In opposition to the idea of enhancing the assessment, the following facts and observations appear worthy of attention:

First. The diminution in the population from the famine of 1770, by which a fifth of the inhabitants, on the most moderate computation, is supposed to have perished. In 1784 the same calamity prevailed, though in a much less degree; and in 1787 many lives were lost in the Eastern provinces by inundations, as well as in the last year, from partial scarcity.

125. It has been contended, that the amount of the revenues realized in 1770 proves, the effect of the calamity to have been less fatal than is generally supposed. The consequences resulted from the additional burthens imposed upon those who escaped, and which the enhanced price of grain and other necessaries of life enabled them to discharge.

126. That the increase of population in Bengal is rapid, seems obvious to common observation; but whatever estimate we may form upon this subject, it may be reasonably concluded, that the productive labour of the country is less at this period, than it was before the calamity of 1770.

127. Mr. Grant maintains the reverse of this assertion, and contends for an increased population, with reasons derived from the augmented consumption of salt.

128. This argument rests upon so many hypothetical circumstances, that I think it can never warrant a satisfactory conclusion. I deem it impossible to ascertain with accuracy the exact quantum of the manufacture and consumption in the year 1765. From the calculations regarding population, a period of eighteen years for the recovery of a fifth of the inhabitants, considering at the same time the deductions to be made for subsequent calamities, I believe insufficient: I do not profess myself well informed upon the subject.

129. Secondly, It is a certain fact, that the zemindars are almost universally poor. This assertion, if doubted or disputed, may be enquired into with respect to the zemindars of Rajeshahy, Beerbhoom, Jessore, Nuddea, Dinagepoor, and Salsyka; to whom I do not mean to restrict it. Justice and humanity call for this declaration, in opposition to insinuations of the zemindars are wallowing in wealth and luxury.

130. I do not, however, attribute this fact to the extortions of our government, but to other causes, which I shall hereafter point out, and which will be found sufficient to account for the effect. I am by no means convinced that the reverse would have taken place, if the measure of our exactions had been more moderate.

131. Thirdly,

131. Thirdly, The Company are merchants as well as sovereigns of the country. In the former capacity, they engross its trade; whilst in the latter, they appropriate the revenues. The remittances to Europe of revenues, are made in the commodities of the country, which are purchased by them.

132. Whatever allowance we may make for the increased industry of the subjects of the state, owing to the enhanced demand for the produce of it (supposing the demand to be enhanced) there is reason to conclude, that the benefits are more than counterbalanced, by evils inseparable from the system of a remote foreign dominion.

133. From Mr. Grant's Analysis it appears, that, exclusive of remittances by bills, of which a considerable proportion was probably sent in specie by the drawers to answer them, the sum of eight crores twelve lacs of rupees was actually sent in specie to Delhi, during Sujah Khan's viceroyalty, in a period of ten years and a half. I may perhaps be warranted in assuming, the sum of one crore of rupees as the amount of the annual remittance from Bengal and Behar to Delhi in specie, for the period stated; and the total in British money may be rated at ten millions and a half.

135. Whatever superabundance of wealth we may suppose then to have existed in the country, it is evident that, as the circulation does not appear to have been affected, these enormous drains must have been replenished by very large returns; and the fact itself proves an extensive commerce as the means of providing these returns.

135. Every information, from the time of Bernier to the acquisition of the Dewanny, shows the internal trade of the country, as carried on between Bengal and the upper parts of Hindostan, the gulf of Moro, the Persian gulf, and the Malabar coast, to have been very considerable. Returns of specie and goods were made through these channels, by that of the Foreign European companies, and in gold dust for opium, from the eastward.

136. But from the year 1765, the reverse has taken place. The Company's trade produces no equivalent returns. Specie is rarely imported by the foreign companies; nor brought into Bengal from other parts of Hindostan, in any considerable quantities.

137. The exports of specie from the country for the last twenty-five years have been great; and particularly, during the last ten of that period. It is well understood, although the remittances to China are, by the government, provided by bills, that specie to a large amount, has been exported to answer them; in the same manner, great part of the sums sent by bills of the shroffs to Bombay and Madras, travel over the peninsula in bags. Silver bullion is also remitted by individuals to Europe; the amount cannot be calculated, but must, since the Company's accession to the dewanny, have been very considerable.

138. During the last two years, a considerable discount has been taken by the shroffs upon the exchange of gold mohurs. Every mode of enquiry, both public and private, has been adopted, for ascertaining the cause of it, but without success. The fact is chiefly confined to Calcutta, where the gold mohurs almost exclusively obtain a general circulation; but the effect is felt in all commercial dealings throughout the country.

139. We have no authority to conclude, that any sudden cause had taken place to produce this consequence; and we have reason to presume, that it has been greatly enhanced by the artifices of the shroffs and money changers. The occasional effect of the remedies applied to stop these evils, proves the supposition; but my opinion, confirmed by the sentiments of many others, is, that the foundation of this discount existed in the quantity of silver, without which it could never have been practised or enhanced, in the enormous degree to which it arose. The depreciated state of the silver currency throughout Bengal, is with me also a confirmation, though not a necessary consequence of a diminution in the quantity of silver.

140. Upon the whole I have no hesitation in concluding, that, since the Company's acquisition of the dewanny, the current specie of the country has been greatly diminished in quantity; that the old channels of importation, by which the drains were formerly replenished, are now in a great measure closed; and that the necessity of supplying China, Madras and Bombay, with money, as well as the exportation of it by Europeans to England, will contribute still further to exhaust the country of its silver.

141. If we were to suppose the internal trade of Hindostan again revived, the export of the productions of the country by the Company must still prevent those returns which trade formerly poured in. This is an evil inseparable from an European government.

142. It is obvious to any observation, that the specie of the country is much diminished; and I consider this as a radical evil, which, without some unforeseen changes, will progressively operate to affect the British interests in Bengal. The real quantity required for the circulation of the country, considering the expedition with which returns are made, may be comparatively moderate; but an annual diminution of that amount, whatever it may be, must by degrees affect the circulation. I do not imagine that large sums are now, as formerly, hoarded. The advantages derived from the purchase of paper afford a temptation to the natives in Calcutta, with whom the riches of the country almost exclusively center, to bring their stock to market; and if this observation be deemed well founded, the circulation may in future be still further affected, in proportion as the Company discharge their paper debt.

143. To form a correct judgment of the weight of the assessment upon the country generally, we ought to possess the following data:

First.—A knowledge of the rents actually paid by the ryots, compared with the produce of their labour.

Secondly.

Secondly.—Accurate accounts of what the zemindars and farmers collect, and of their payments to government.

Thirdly.—Detailed accounts of the alienated lands, showing the quantity of them, the person by whom they were granted, the dates of the grants, and those by whom they are now held; in order to determine how far a resumption should take place.

144. All the material part of this information is wanting; and to procure it, would require much time and indefatigable research. But there are certain points connected with it, which are ascertained; and these may enable us to adopt some probable conclusion, though less certain than what the premised information would afford.

145. I believe that the ryots in Bengal are generally taxed in a proportion of one half of the produce of their labour, and we must therefore admit that the assessment with respect to them is, full as much as it ought to be, supposing it even to be one-third; that it is so, seems the general opinion, whether the stated proportion be just or not; we also know from observation and experience, that the mode of living amongst the zemindars is neither ostentatious nor expensive; and that the proportion of the collections left to them, does not exceed one tenth of their amount; and as we have the clearest evidence that they are in general needy and embarrassed with debt, we may without hesitation pronounce, that their profits are not immoderate.

146. Amongst these conclusions, it may be stated, that much collusion exists in the collection of the rents and revenues; and that it is practised both by the ryots and zemindars, as well as by the intermediate classes, and more particularly by the head ryots or munduls. But from what I can collect upon this subject, by my own enquiries and from the reports of the collectors, I should rather suppose that the detection of these abuses would prove of advantage towards the equalization of the demands for rent, than productive of any considerable increase, the practicability or amount of which, is not within the bounds of conjecture.

147. The resumption of alienated lands is a separate resource, which may add to the revenues without imposing new burthens upon the ryots or zemindars, provided that in the execution of it, an allowance be made for those situations where the produce of these secreted treasures, is at present applied to the discharge of the public rents of other lands.

148. Any decision with regard to the assessment upon the country which may be formed from general statements of the demands only, is liable to be fallacious, and at the best can only be probable. Authentic accounts of the revenues actually levied from the country for a continued series of years, where the circumstances of it with respect to cultivation, population, specie, and commerce, can be proved to be similar, or where the difference can be ascertained, may furnish a standard for comparison at a future period. Adopting, however, the accounts referred to in this discussion as a test, the actual revenues of the Bengal year 1193, terminating in April 1787, will, upon the whole, be found to exceed the receipts of any year before Cossim Ali, whose settlement I reject as any fair standard of comparison. The difference between the amount of the settlement of the first year of the dewanny and that of 1193 or 1786/7, is upon the whole, in favour of the latter, without including the profits on salt; for the decrease in the land revenues is more than made up by the customs and duties; and when we reflect upon the annual diminution of the specie from that period until the present time; when we consider the effects of the famine and subsequent partial scarcity and calamities, with other arguments which have been stated, we may perhaps pronounce the present assessment, nearly equal to what it ought to be. I state this conclusion, with an exception of any increase which may arise from a resumption of alienated lands made with a due consideration of the circumstances attending them.

149. This conclusion is deduced from comparison of abstract accounts, and from arguments of a general nature; and upon these grounds, it may be just. When the information which has been furnished by the collectors upon their respective districts is taken into consideration, we may perhaps be enabled, by a more particular examination and comparison of the revenues and circumstances of each, to adopt a more accurate result regarding the total assessment; for I am willing to admit, that the revenues of some districts appear to be decreased with sufficient reasons assigned, others on the contrary may be rated too high. I shall not hesitate to renounce my present opinion, if in this examination I should see cause to warrant it, but I rather believe that it will confirm the sentiments which I have expressed.

150. Mr. Grant computes the gross revenue of Bengal, expedient and proper to be drawn into the royal exchequer, at 5 crores three lacks of rupees, and estimating the charges incidental to the collections at fifty-six lacks, leaves for the company a clear revenue from the subah of four crores forty-seven lacks, including a positive resumable yearly defalcation of at least two crores of sicca rupees.

151. I neither admit his estimate nor his conclusion; both which I deem wholly unsupported by established facts or solid arguments. No man of experience, I believe, will assert that the country exhibits any external signs of this prodigious wealth; it is not to be discovered, in the accumulation of the ryots or zemindars, nor to be accounted for, in the extravagance of the latter. In tracing the revenues of the country for a period of more than two hundred years, we find no statements to justify Mr. Grant's calculations; neither the abilities of Jaffer Khan, nor the attempted extortions of Cossim Ali afford any support to them. The discovery was reserved to the present period; but until better proofs be pro-

duced in support of it, I trust to the wisdom of all periods to decline adopting his estimate as any principle of action.

152. In recording my opinion in opposition to the arguments and sentiments expressed by Mr. Grant, I disavow every idea of speaking lightly of his Analysis. The labour and ingenuity of his researches are highly meritorious; they display a superior degree of knowledge and abilities, which I most readily admit and applaud, and am happy to avail myself of them whenever I can, with practical experience, in the collections and management of the revenues, which Mr. Grant does not profess to have acquired. He might have found many reasons to distrust the reality of his speculations; and still more, the possibility of reducing them to practice. On this point, indeed my sentiments are absolutely irreconcilable with those which he has adopted. I am well aware of the embarrassment under which the company labour, from the enormity of their present debts; and if the resources of the country afforded in my opinion available means for diminishing the burthens equal to what Mr. Grant supposes, I should not hesitate to recommend an attempt for securing them; but convinced as I am, that the attempt would be unsuccessful and distressing, the obligations of my duty impose upon me the avowal of this conviction.

153. I shall now proceed to consider a question of the first importance;—by what mode of agency the collection of the revenues of this country can be made, with the greatest advantage to the Company. The court of directors have in fact decided it, and I might content myself with recommending measures in conformity to their decisions, without discussing the propriety of them; but I deem it my duty to record the observations suggested by my own experience, which will either afford new reasons in support of the resolutions adopted in Europe, or furnish matter for future consideration and decision.

154. There are three modes by which the revenues of the country may be realized for the state. First, by employing officers for this purpose on the part of government, to collect them immediately from the ryots or lower denomination of tenants, without the agency of the zemindars or farmers. This mode of management is usually termed *khas*; the inferior agents and receivers under the collector are chosen by him, and have fixed salaries allotted to them.

155. The due and successful administration of this plan, supposes sufficient knowledge and experience in the collector employed, with respect to the rent and land, to regulate all the detail of the settlement and collections, as well as time and application to go through with it, the Mofussil account should be examined; the charge of the inferior agents, whether employed to collect the rents of a village or pergunnah, should be inspected; and curtailed where exorbitant; the number must be regulated; and the rent of each village and indeed of every ryot ought to be adjusted.

156. The advantages attending this mode of settlement, in speculation are these: The collector has it in his power to reduce the cesses where they are burthensome, and to equalize the assessment paid by the lower classes of ryots; it affords him an opportunity of ascertaining the resources of the district, to acquire a knowledge of any improper reductions which have been made in the rental, to afford relief where wanted, to encourage improvement, and to establish such regulations as he may deem best calculated for the security of the cultivators of the soil, against present exaction and future oppression.

157. It ought also to be the most productive, by bringing to the account of government the profits of intermediate farmers and contractors, as well as the produce of their frauds and embezzlements.

158. The objections to the plan and its disadvantages are these:—That it presumes a degree of knowledge, experience and application in the collectors, which is rarely to be found or attained: It may exist in those of the present day, without any assurance that it will be found, in their successors. The selection of proper inferior agents depends upon them; and their fidelity and exertions, from the dewan and vigilance of the superintending lowest deputy, will be in proportion to the ability and vigilance of the superintending officer. If incapable of examining the accounts of his agents, and of detecting the fallacies of them, he will be exposed to constant imposition, and the public loss will be proportionably great. The same effects would follow from indolence.

159. The government is not secured, with respect to its revenues, by any specific engagements; it must stand to all losses and accident of seasons; where the ryots fail or are unable to pay, there is no remedy, and the annual amount of the revenues must be subject to considerable variation. The native officers employed in the detail of the business, are only bound to a responsibility generally for the faithful discharge of the trust reposed in them, and to account for what they collect.

160. The board of revenue can exercise little control over this mode of management, but must rely upon the conducting officer; the detail is too minute for their inspection.

161. Where the operation is applied to counteract the success of the collector, and a sub-
in worse, employs himself secretly to counteract the success of the collector, and a sub-
sistence must be allowed him by the government.

162. In general it will be found, that the settlements attempted upon this plan, have proved unsuccessful under our administration. It was however often executed by the Mahomedan government, who entered into all the details of the business, and examined the accounts of the amil or collector with rigour and minuteness. Whether, for this reason, it ought to be attempted by us, or not, remains to be decided.

See Report of the
Select Committee on
the Management
of Lands in Bengal.

163. In the execution of a khas settlement, as usually performed, the details which I have described are seldom entered into; and it means little more than delegating authority to the collector of a district, to conclude specific engagements with farmers or with petty landholders for the rents of the several pergunnahs and divisions, instead of entering into an agreement for the revenues of the whole zemindary, with the proprietor of it. These engagements are more or less detailed, at the discretion of the collector. The principal advantage attending this mode of management, is the probability of larger receipts. That, rests upon the supposition, that the zemindar declines engaging for the revenue of his lands, and that the resources of them, are equal to the assessment on them; as well as to furnish a provision to the zemindar upon the collector's knowledge of these emoluments, and upon his ability to collect them. With regard to the persons with whom he may enter into engagements, a comparative advantage may arise to them; that of a better security from contracting with government, than with the zemindar; but this ought not to be the case, where the collector knows and discharges his duty. In other respects, the plan combines many of the evils attending the farming system; which is now to be considered.

164. The conveniences of collecting the revenues by farmers are, few and small; whilst the disadvantages are, many and great. It is certainly easy and simple to contract with a farmer for the revenues of a district; and this is all that can be said for it. Experience proves that it is fallacious in point of security, for the farmers and securities both fail; and that it is oppressive in its execution. The engagements with a farmer, from a deficiency of local knowledge in the officers of government, can seldom be made with sufficient precision to prevent impositions on his part; and the subsequent attempt to redress them, generally affords him grounds for claiming remissions. A temporary farmer never looks to future improvement of the collections, who ought ever to be excluded; those who are in the service of Europeans, and participate their influence: But as it stands universally condemned, there is no occasion to detail inconveniences, which are acknowledged. The partial admission of farmers may perhaps take place on the grounds of necessity, as a remedy against greater evils.

165. The Third mode is to make a settlement with the zemindars; and upon this subject I must apologise for being diffuse.

166. The situation of a zemindar combines two relations; one, which originates in the property of the land, a portion of the rents of which he pays to the state; and the other, in his capacity of an officer of government, for protecting the peace of the country, and for securing the subjects of the state from oppression. An extent of country yielding a proportion of one crore of rupees, equivalent to a million sterling, is the property of the zemindars of Burdwan, Rajshahy, Dinagore, Nuddea, Beerbhoom, Bishenpore, and Jessore.

167. If we consider their relative situations; the importance of the character will be apparent. Justice, integrity, moderation, humanity, a knowledge of their own rights and those of their tenants, an attention to business, and an acquaintance with the detail of it, ought to be their characteristics. Setting aside the moral part of their characters, I shall more particularly consider how far they possess the two last qualities mentioned, without which the former must be in a great measure, silent unproductive virtues.

168. With respect to the zemindars generally, opposite opinions, as is the case upon most subjects in this country, have prevailed. By some the zemindars have been considered as the natural guardians and beneficent protectors of the ryots, and as the objects of their esteem and veneration. By others, they have been decried as an useless, idle, oppressive race, practising every species of extortion, or countenancing it by their inactivity and ignorance.

169. If a review of the zemindars in Bengal were made, it would be found that very few are duly qualified for the management of their hereditary lands; and that, in general, they are ill-educated for this task; ignorant of the common forms of business, and of the modes of transacting it; inattentive of the conduct of it, even where their own interests are immediately at stake, and indisposed to undertake it. Women of this denomination are, by their own laws and customs, secluded from all immediate interference. Minors, from their natural incapacity, are in the same predicament.

170. Let a zemindar be asked, what are the rents, and rules for demanding and fixing them, in his district, or in any part of it; what is the assessment of any pergunnah; what is the particular produce of any part of it; whether that produce has increased or declined; what manufactures are established in it; in short, let the questions have any reference to the internal detail of the business and state of the country, his replies would probably be the same, as if he had never entered it, or he would refer to his dewan or some officer for information. On one point, he is always clear and explicit, the inability of his lands to pay the assessment; nor will he hesitate to state the decline of cultivation, as the cause of it, although, if true, it must have been chiefly owing to his own bad management.

171. The business in general, is exclusively transacted by the zemindary servants; and all that the principal looks to, is a release from the trouble of attending it, an exemption from the importunities of government, and a sufficiency to gratify his wants, present or anticipated. In their houses the zemindars are treated with respect and attention by their domestics; and are flattered, soothed and served, in proportion to the hopes, fears and interests, of the parties concerned. But although the power of dismissal and appointment of their servants rests with them; and although this power is employed as a source of traffic and

Mr. Shore's Minute of
June 1789, respecting
the Management
of Lands in Bengal.

and management, the zemindars are as much dependent upon their servants, as the latter are upon them.

172. Their ryots have seldom access to them; and when they are permitted to approach them, or force an intrusion with complaints and petitions, they are dismissed with a reference to the dewan, or perhaps sent back to their houses, with an order, in the name of the zemindar, which the former has dictated; nor is the sale of justice uncommon with them.

173. The avowal of their hereditary rights, and the great regard paid to them by the British government, has inspired the zemindars with an idea that these rights are indefeasible: very few instances have indeed occurred to contradict it. This opinion is propagated, with the same conviction, through all the classes of talookdars and ryots within their jurisdiction, and hence they have acquired a permanent influence over all their tenants. Its operation of late years has seldom, I believe, proved beneficial to the country. In one respect, it has been sometimes attended with great evils, that of preventing the ryots complaining against exactions; for the latter reason this way, "although we should now obtain redress, we shall in future be exposed to resentment."

174. The ignorance of the zemindars, and their great inattention to the management of the concerns for which they are responsible, is as deplorable as it is universal. I shall detail some of the consequences attending it.

175. They seldom know the principles upon which government acts with regard to them. Every transaction is misrepresented; and those which proceed from a sense of justice or moderation in the ruling power, are explained to have been effected by intrigues, or the successful applications of influence.

176. All the principal zemindars have vakeels or agents in Calcutta, whose business is to inform them of what passes, or is supposed to pass, regarding them. The habit of intrigue, and of attempting to obtain, by indirect means, that which, if proper, would be accorded as a matter of course; and, if improper, by none, is of such long standing, and so inveterate as only to be eradicated by time. Hence it happens that when a zemindar fails in obtaining his object, he imputes it to a want of interest in his solicitors, or perhaps to other motives more injurious to the reputation of the government and its officers; and when he succeeds, the credit of administration is not raised with him.

177. But the effects of misrepresentations upon ignorance, are far more extensive. The zemindars are encouraged in disobedience and evasions; they are taught to ascribe to the favour and indulgence, or to the resentment of individuals, the censure or compliance of the supreme power, and they are made to believe that every thing depends upon intrigue, without any relation to system or to principles. The common variations in the practice of a government, where uniformity is not invariably observed, will add strength to these sentiments; and the zemindars of course adopt them, as rules of conduct.

178. But the most serious consequences of the ignorance and incapacity of the zemindars, are those which affect their ryots. Let the situation of a man, in this predicament, at the head of a large zemindary, the management of which is intricate to a degree, be considered. Nothing can be more evident, than that he must be exposed to endless frauds and impositions. His head farmers obtain leases, at an under value, for private considerations paid to the managing officer; or, by the same means, remissions at the close of them. Impositions prevail through all the gradations of renters to the ryots: hence proceed alienations of land, unknown to the zemindar or his officers; deductions in the rents of some tenants, made up by augmentations, on those of others; fabrications and mutilations of accounts, at the end of a lease; fraudulent concealments, for temporary stipulations; the perpetual introduction of new taxes; conciliatory remissions, at the commencement of a lease; and arbitrary impositions at the expiration of it, with the endless catalogue of abuses, which perplex mofussil accounts, and render a remedy difficult.

179. I wish to make these remarks intelligible to those, who have had little experience of the facts on which they are founded. Perhaps the following detail may, for this purpose, be of use.

180. A zemindar, possessing an extensive district, having made a settlement with government, relets, in portions, to several farmers; they again, make over their leases, in whole or in part, to others; and these again, to renters of inferior denominations. To reverse this operation, the ryots, who cultivate the soil, pay to a head ryot, mundul or gomastah, of which each village, according to its extent, has one or more; these to a renter of two or three villages; he, to a farmer of a terf or division, comprehending several; and so on, through the farmers of a pergunnah to the zemindar; and ultimately, to the officer of government.

181. This is the description of the detail of business, in most of the principal zemindaries. If, in some, the zemindars should employ their own officers, it diminishes the gradations but little. It is only in the smaller zemindaries and talookdaries, and that not invariably, that the proprietors collect the rents from their ryots: in general, they are far removed from them.

182. Where the fundamental principle of the collections is not fixed, it will not be surprising, that in every district, there should be a constant struggle between fraud, exaction and concealment. Where a zemindar knows nothing beyond his engagements with his own immediate farmers, and those imperfectly, the operation must be extensive. The zemindary officers, exclusive of the * bids, derived from a regard to their own interests, are seldom sufficiently informed of what passes in the numerous stages of the business.

183. The following quotation from an address of the collector of Rajeshahy, is in point : speaking of that extensive zemindarry, he says,

184. The people in this country have eternally in their mouths, "the necessity of distinguishing between sudder and mofussil; by which they mean, in this instance, the difference between the general knowledge that can reach the governing power, compared to the real state of things in the detail." The deputy, in his pergunnah court, if he never leaves it, will form a very defective judgment of the state of his village; the zemindar, if he relies upon his deputy or dewan, will know as little of his pergunnahs."

185. He adds a reflection, which, though not strictly applicable in this place, is too important to pass unnoticed: "What comparative knowledge a temporary superintendent of collections can obtain, with whatever labour, need not be told; he may often be working, both day and night, upon the most mistaken principles, and acquiring, not knowledge, but confirming error."

186. I have assigned to incapacity and want of application in the zemindars, what has been attributed to worse motives; but this, I believe, is certain, that whatever their follies or vices may be, they are themselves the principal sufferers. It is not from profusion or from the exorbitancy of the demands of government, that they are generally, at this time poor and in debt. Ignorance and inactivity have loaded them with the responsibility of discharging obligations which they might, perhaps with moderate abilities and attention, have avoided.

187. The preceding description will explain an observation which has formerly been made, that the apparent justice of restoring a zemindar to the management of his lands, has not always proved conformable to humanity. The ruin of the zemindar of Baldacaul, who was neither a minor nor female, is a direct proof of it; many instances of real distress, the consequence of this measure, might be exhibited. Nothing perhaps has more embarrassed the officers of government, than to unite the justice of the measure, with the protection of the zemindars property. The attempt has often been defeated, when the utmost consideration and labour have been bestowed upon its accomplishment; and it has been sometimes found, that the only method for insuring this object, was to let the lands in farm, and provide a separate maintenance for the zemindar. Even there, the very means have been employed to defeat the end proposed, and the sums which were destined to the subsistence of the zemindar, have been dissipated by his servants in unavailing intrigues for his restoration to a nominal trust; and their access to real power, or the pretext, has been used to cover their own frauds.

188. The opposition which often subsists between a collector of government and a zemindar, has been held forth to public observation, in innumerable instances; the object of both ought to be the same, but they seldom agree. This also may be attributed to the ignorance of the zemindar, and the intrigues of the zemindarry servants, contending for influence, which are equally directed to the subversion of the collector's authority, and of the power of each other.

189. When a collector attempts to check abuses, the zemindar is made to believe that his authority is annihilated; if he restrains exactions, that the sources of the revenue are narrowed; if he controls the conduct of the zemindarry officers, that he acts from a wish to take the management into his own hands. Hence representations on one side, intrigues on the other, the ryots are ushered in as complainants, and every mode exerted to infuse suspicions of the integrity and conduct of the collector. In the district, an underhand influence is employed to counteract legal authority, and universal confusion prevails. The collector complains that his power is subverted; and the zemindar that he is oppressed. The impartiality of government exhibited in patient investigation, has been imputed by each party, to a design to favour the other.

190. In zemindaries, at the head of which minors or females are placed, the mutual contentions of the zemindarry servants, for the direction of the management, scarcely ever subside. In Burdwan, the opposition of the zemindar and his mother; in Dinagepoor the representations of the family servants, on behalf of the dowager Ranny and the minor zemindar respectively; in Bishenpore the complaints of the widow of the deceased zemindar against her old servants at one period, and against those nominated on her own representations at another, are a few amongst many instances on record which might be produced. An uninformed or indolent zemindar, stands nearly in the same predicament. If the difficulty be dissolved by a public act appointing a manager, he is too apt to rely upon the influence which has raised him, without regard to the zemindar, whose interests he is nominated to superintend. In this situation, he generally becomes the object of jealousy, which he must soothe; and of complaint, which he must suppress; the point is gained by apparent concessions on his part, but really at the expense of the principal. To decide upon his conduct and upon the propriety of supporting or dismissing him, is by no means easy; for this requires a minute examination of the business in detail, transacted at a distance, beyond the reach of inspection.

191. One half of the complaints and representations preferred to the government in the name of zemindars, are either suggested by the means which I have detailed, or fabricated by their servants without their knowledge. These complaints, to persons unacquainted with the customs of Bengal, suggest an idea of the prevalence of universal oppression; by others with some experience, they are referred to intrigues. To discover the truth, ought in every instance to be the object of government; but it always proves a task of great difficulty and embarrassment.

192. To those who have been used to consider the zemindars as versed in all the functions of their situation and trusts, as possessing an intimate knowledge of their tenants, and an immediate connection with them, as animated with a regard for the prosperity of their estates, and as faithful executors of the public duties; these remarks will appear extraordinary. They are the result of my own experience, combined with that of others; and I fear no refutation of them, where they are examined with candour, and can be ascertained by local reference and information.

193. It is of the last importance, if possible, to distinguish between those imperfections which are natural to the zemindars, and others, which the practice of their rulers has given rise to, in order to discover the principles of future regulation. Neither an arbitrary, nor a variable system of government, is calculated to inspire its subjects with confidence. If exposed to increasing or fluctuating demands, they will give little attention to make improvements; or if they should attempt them, they will be equally careful to conceal them. If liable to be dispossessed of the management of their estates, they will have no anxiety to acquire the habits of superintending them, and will look to present advantages, unconcerned at future consequences. In such a state of things, they are compelled to resort to intrigues; and their primary object is to secure a real patron or ostensible protector. What has once been accomplished by intrigue, they conclude may be successfully practised again; and, relying upon a principle so habitual to them, they re-assume the management of their lands after dispossession, without profiting by past experience, with the same indifference and disregard to their essential interests.

194. I by no means attribute the habits or situation of the zemindars to our administration; the evil had long before taken root. The universal dispossession of the zemindars by Jaffier Khan, the impositions upon them by his successors, and the notorious corruption of the native government, existing, I believe, wherever Mahomedan despotism prevails, are causes sufficient to account for the consequences.

195. The frequent variations in our political rules and principles, were certainly ill calculated to remedy these defects. The means adopted for this purpose, were oftener applied to correct the symptoms, than to eradicate the evil itself; nor was it to be supposed that we could at once, assume principles of action, which could arise only from knowledge founded on experience. The habits of the people, formed by despotism, and exhibiting a mixture of simplicity, fraud, servility and tyranny, seemed too inveterate to be corrected by another set of rules. Forbearance would be construed into ignorance by some, and fear in others would dictate a suspicion that it was only temporary; in such a situation, the government and its subjects, would misunderstand each other; and whilst the former hesitated at conforming to those principles, which humanity and justice led it to adopt from observing abuses in the application of them, the latter, would continue to act upon their old habits and principles.

196. The preceding observations, if well considered, will point out the objections to a settlement with the zemindars, the disadvantages to which it is exposed, and the evils which we must attempt to surmount, if upon the whole, this measure should be determined on. The following arguments occur in opposition to these objections, and in support of a zemindarry settlement.

197. That in making a settlement for a term of years with the zemindars, we rely upon the strongest of all principles, by uniting the interests of our subjects with that of government; that although this principle has been checked by fluctuating measures, there is no reason to suppose it will not gradually operate under another system, where it is allowed scope, and particularly if regulations are adopted to strengthen it; that this mode affords the government the only substantial security for the revenues, by making the property of the lands responsible for it; that to permit the zemindars to retain this property, without allowing them to exercise the functions annexed to their denominations, seems absurd and impolitic, since nothing but an absolute exclusion of them, and a declared annihilation of their rights, can destroy their influence; that if this could be effected with justice, and if they were excluded from the management of their estates, an allowance must be granted to them, and the amount would be a heavy expense to government, unless it were made up by the superior management of their substitutes, which there is little reason to expect: partially it might be the case, but universally, never. That this system has the simplicity derived from the employment of farmers, with a security which every other plan, wants, and, finally, that it is the only plan which can be adopted, without some degree of injustice to the acknowledged rights of the zemindars.

198. Before we determine upon either of the modes pointed out, there are other considerations connected with them, which I shall now enter into.

First, The form of our government in Bengal. It is material to observe, that the entire system of Eastern finance had a reference to a form of administration, distinct from ours; and it cannot be deemed unimportant to trace the distinguishing points of variation, between them.

200. Summary investigation, and arbitrary punishments, were the natural consequences of a despotic government. When a ryot complained against a superior officer, or a zemindar or talookdar against an amil, the inquiry seldom went beyond presumption, which was deemed sufficient to justify the infliction of punishments. The natives, acquainted with the habits, misrepresentations and practices of each other, as often, probably, judged right

Mr. Shore's Minute of
June 1789, respecting
Permanent Settlement
of Lands in Bengal.

as wrong; and the promptitude of decision, in some degree, corrected the licence of oppression, where no regular system existed to restrain it.

201. Under our government, the case is widely different. Rules have been established for the hearing and trial of complaints; and the process is conducted by forms, imposing delays which usage alone can reconcile to those who, from injuries sustained, have a title to complain, and a right, in their own opinion, to immediate redress.

202. The delay inevitable to this regularity of system, is in itself, a grievance often mentioned, particularly by the lower orders, who by it, are exposed to real injury. In a country where "short injustice" is proverbially said to be preferable to "protracted justice," the remark requires little proof. It is also worthy of observance, that the same cause gives rise to innumerable false complaints, for the sole purpose of defeating and interrupting the measures of government. When the end to be obtained by preferring them, is answered, the complainants disappear.

203. Under the Mahomedan government, the power of every department centered in one person. The dewan in the khalsa, assisted by the information of the public officers, examined the accounts of the revenues, with an expedition impossible to be attained by us. The officers employed in this department, were not only subject to dismissal, which as often preceded inquiry, upon the least suspicion, as followed it; but to the confiscation of their property and personal punishment for offences proved, and sometimes surmised only. The collections were also made, with a rigour which has never been imitated, by any European.

204. An officer employed in the Mahomedan administration to collect the revenues, and the zemindar or farmer who contracted to pay them, hesitated at no means, to fulfil the obligations of their trusts or engagements. Any disobedience to orders, evasion of them, the concealment or fabrication of accounts, were considered as crimes against the state; but a private pecuniary commutation was often accepted, as a sufficient discharge for established or imputed criminality. No power, however exercised, could effect impossibilities; but the terrors and punishments of such a form as I have described, possessed a coercion which ours, wants. If, with the advantages of information attainable in the country, a doubt can arise upon the truth of these remarks, they may be easily verified by contrasting the faults committed and punishments inflicted under the authority of these nazims, with the various acts of disobedience, evasion, fraud, concealment and extortion, practised with impunity under our authority, by the zemindars, ryots, and subjects of our government. It may not be too much to assert that the zemindars and natives employed in the revenues, avail themselves of its lenity to infringe its laws, and oppose its orders. They know that punishment is neither arbitrary nor immediately inflicted: they are aware of the difficulties which impede detection, and of the forms to be observed in investigating complaints: they confide in their own abilities to misrepresent and perplex; and trust, after all, that our laws and humanity, aided by a consideration of their habits and customs, will afford an indulgence to their transgressions. With us, they argue upon our principles: in their conduct, they assume their own; for although the coercions of despotism have been removed, the habits implanted by it, still remain.

205. It will easily be conceived that a form of government, where one man despotically presided, and he, too, conversant in the languages and manners of his officers and subjects, was capable of an attention to the detail of business, which ours is not. The coercion and activity of such a government gave a vigour to its acts, which we must enforce, by more regular methods: our proceedings are formally held, and methodically arranged; all papers and letters received are read at public boards, deliberated upon, and, with the resolutions upon them and replies to them, are regularly recorded: papers and accounts relating to the revenues must go, through the preparatory operation of a translation. It is not merely sufficient to act right; we must also show the grounds and reasons of our resolutions. The time occupied in an attention to these forms would be sufficient for a dewan, in his mode of transacting business, to decide ten times as much. The collectors of revenue are equally obliged to adhere to prescribed order, and to communicate to the Board of Revenue in English, information and accounts, the grounds of proceedings, which did not employ half the time required for the translation of them. An amil had nothing more to do than to direct copies to be made, and send them with a short address, the work of his moonshee, to his principal.

206. There is no country in the world, I believe, where the officers of government devote more time and attention to the discharge of public business, than in Bengal. The official duties are inconceivably laborious to those who perform them, with zeal and assiduity—an assertion which the public Records will prove. But there are limits to industry, and bounds to exertion. If too much be attempted, matters of great importance must be neglected. The control of the board of revenue over the collectors, and that of the supreme power over them and all other departments, will alike prove ineffective, if their attention is dissipated in the minutiae of detail.

207. These reflections, too obvious to escape any observation, must be examined, and the weight due to them, be estimated in establishing any system for the conduct of public business generally, and particularly with respect to the revenues. What a former government could effect by arbitrary power, summary decision and dispatch, without formality, cannot be done in the same time, or by the same means, by a tempered limited authority, acting by settled rules and forms. What, therefore, could be executed only by the former administration,

administration, should not be attempted, by ours: practice must be modified to principle, and uniformity be established throughout. The multiplication of business must be guarded against; for if it should exceed its proper bounds, the possibility of control would be defeated, and nothing can be more evident, than that no system can generally succeed, where the controlling power is unequal to the task of watching its progress. If, upon every occasion where artifice is employed, or evasions practised, to defeat the prescribed measures, government itself must interpose new orders, or its supreme authority; or if the progress of them, must be delayed whilst an inquiry is carrying on into complaints against the minister, (for this must ever be the case where complaints are preferred) the system which they are meant to support must vanish into air, or the whole be left, to the discretion of the conducting agent. I hold it far wiser to adopt a system upon other principles, which will not require such extraordinary exertions; and which moderate talents and industry may progressively carry into full accomplishment.

208. The system at present established for the management of the revenues, renders the government dependent upon the communications of the collectors for information, and upon their skill and attention, for the realization of its revenues.

209. The power of a collector is well known to be great and extensive, in proportion to the trust delegated to him. The situation requires considerable ability, a knowledge of the language, unwearied zeal, incorruptible integrity, and great humanity. Any government would, no doubt, wish to make choice of those persons only for this trust, in whom the qualities recited are to be found. But this is not always possible, and every deviation from the rules which ought to dictate the appointment of a collector, has a bad effect upon the success of the business belonging to that charge.

210. It is well known that a collector may adhere to the letter of the rules prescribed for his conduct, with little improvement in the business entrusted to him. That activity which gives energy to regulations, and the zeal and ability which suggested them, may all be wanting, without any imputation of criminal conduct. The board of revenue, with competent experience and laudable exertions, cannot penetrate into the detail of occurrences, at a great distance; and incapacity in a collector, may lead to a diminution of the assessment, even against their own conviction of the necessity for it. Without any intention to deceive, the Reports of native officers are quoted to support assertions, which knowledge in the executive officer, would have mistrusted, and ability refuted.

211. Whether we refer to the persons now in employments or to those of any other period, it is perfectly evident that knowledge, abilities, and application, are distributed amongst the collectors, in various and unequal proportions. One man may be competent, not only to the discharge of his current duty, but to regulate the assessment in all its detail, to the lowest divisions; he may be equal to the task of unravelling the complex accounts of the ryots, and to distinguish between false and true representations, and know where to interpose and where to withhold, the exercise of his authority. Another perhaps, with equal honesty, has talents sufficient only to discharge the business, according to prescribed forms.

212. One, if left to himself, would improve the revenue, and render the people under him happy. Another, with the same discretion, would let all the business run into confusion. With one set of men, their officers have all the power; and their master the appearance and responsibility of it. With others, the official servants are restricted to the exercise of ministerial functions; and the collector, with his responsibility, preserves the control in his own hands. But even the ablest and best informed will acknowledge, that the perplexed details of the accounts of the ryots in Bengal, cannot be understood, without the assistance of the natives versed in them.

213. These considerations, are, in my opinion, very important. We are not to indulge a vain expectation, that the collectors will always be men of the first talents and knowledge. In judging, what they will be in future; we must look to, what they have been. The same persons do not always continue; and experience and qualification are not transmitted with offices. In discussing a system of management, the situation and qualification of the collectors by whom it is to be executed, must be adverted to. If the system proposed should require those talents and that knowledge, which belong to few only, it must either be confined to those few, or the others must be removed for able substitutes; or, if the latter be deemed invidious and impracticable, the measures, if general, must be adapted to the standard of all capacities.

214. It is not my intention to assert, that all the defects which I have stated exist at this moment, in every part of the country; by the vigilance and zeal of the officers of government, by their integrity, and that of their superiors, much has been done to reform them. I relate only what I have seen in the course of progressive experience; and the review is of consequence, without the necessity of a minute distinction between evils which exist, and those which have been corrected. If under any circumstances they are liable to return, we should as far as possible, guard against them; and for this purpose they must be known, without an invidious discrimination of the places, where they are found in a greater or less degree. I could with pleasure quote instances where the humanity of a collector, assisted by knowledge and prudence, has prevented the impositions of the zemindary servants, and saved the proprietor from ruin.

215. Each subject of consideration, as it occurs, seems to point to a different system of regulation; but it is not from a partial view of the revenues that we can deduce the true principles of arrangement. They must result from a connected consideration, of the whole; and

Mr. Shore's Minute of
June 1789, respecting
Permanent Settlement
of Lands in Bengal.

sic in orig.

and I shall therefore postpone the conclusions which the preceding reflections suggest, and proceed to other circumstances which merit attention. In the details which follow, I shall avail myself of the information afforded by the gentlemen appointed to superintend the aumany investigation in 1777, as well as that supplied by the present collectors.

216. The rent of the land, through whatever channels it passes into the public treasury, is paid originally by the ryots, or the immediate cultivators of the soil. Their situation, not only on this account, but as being the most helpless and exposed to oppressions, ought naturally to attract the attention and engage the interest of the ruling power.

217. By the institutes of Akbar, we are informed, that when from motives of justice and humanity, the emperor ordered a settlement of the country to be made for ten years, he began by directing a measurement of the lands, and by fixing the rates of them, according to their qualities and produce. The proportion which he claimed for the state, was one-third of the medium produce.

218. Whether this operation extended to Bengal, I know not; Tarymull is supposed to have fixed the rent payable by the ryots, but by what rules he settled it, we are not certainly informed. The assul jumma established by him, does not now any where exist.

219. At present, no uniformity whatever is observed, in the demands upon the ryots. The rates not only vary in the different collectorships, but in the pergunnahs composing them, in the villages and in the lands of the same village, and the total exacted, far exceeds the rates of Tarymull.

220. Where these variations take place, by any established rules founded on the quality of the soil, its produce, and the uses to which the land is applied; however perplexing they may be to the collector, or other officers of government, I do not deem them of material inconvenience to the ryots, who from usage understand them, and can tell when they are exposed to exactions. But the standard is often so indeterminate, that the ryots neither know what they have to pay, nor can the officers of government, without the most difficult investigation, ascertain whether they have been imposed upon or not.

221. Of all subjects relating to the revenues, this, though the most important, is at the same time, the most difficult to explain. I distrust my own knowledge upon it, and still more my ability to render it intelligible. I shall not, therefore, in this place, enter into all the detail that it admits, but confine myself to a few general principles of practice only.

222. There are two fundamental distinctions in the tenures of the ryots, into which almost all the variations might be resolved; the first, when the rents are calculated upon an assul, or original rate, with an addition of the cesses subsequently imposed.

223. The imposition of these cesses is generally discretionary; they differ in names, number and amount, throughout the country; their rates are variously regulated, at so much per rupee, or according to the number of months, and by other distinctions. The proportion of each, is not calculated upon the assul only; but generally, upon the aggregate of that and the preceding cesses, and so on progressively.

224. The second is, where a fixed sum is paid for a specific quantity of land, at so much per bega, without any other distinction. The rate, in the first instance, may be settled with a due regard to the quantity of the land and its produce. The ryots, holding under this form, are compelled to stand to all losses; to pay for the land, whether cultivated or not; and no security against demand but desertion.

225. There are two other distinctions of importance also, with respect to the right of the ryots. Those who cultivate the lands of the village to which they belong, either from length of occupancy or other cause, have a stronger right than others, and may, in some measure, be considered as hereditary tenants, and they generally pay the highest rents. The other class, cultivate lands belonging to a village where they do not reside; they are considered as tenants at will; and having only a temporary accidental interest in the soil which they cultivate, will not submit to the payment of so large a rent as the preceding class, and when oppressed, easily abandon the land to which they have no attachment.

226. In general, throughout Bengal, the rents are paid by the ryots in money; but in some places, the produce is divided in different proportions, between the cultivator and zemindar. This custom chiefly respects lands under the denomination of Khamar.

227. A ryot pays his rent either by a formal or implied agreement.

228. The first is a deed, called a pottah, which ought to express the nature and terms of his tenure, and the amount of his rent; it often however refers some of the conditions to indefinite rules, such as the custom of the village, or the pergunnah, the rates of an elapsed year, or the rent of his predecessor.

229. The terms of an implied agreement are sometimes specific, as in Chittagong, where the rents are paid from year to year, according to rates established upon a measurement of the lands in the year 1767; or indefinite, as having a reference to the rates of the last and preceding year, as in Nudda.

230. In some places, as in the northern parts of the Dacca district, the collections are made by a hustabood, or measurement of the land held by each renter, immediately previous to the harvest, agreeable to which the lands are valued, and rents received.

231. It would be endless to attempt the subordinate variations in the tenures or conditions of the ryots. It is evident, that in a country where discretion has so long been the measure of exaction, where the qualities of the soil and the nature of the produce suggest the rates of the rents, where the standard of measuring the land varies, and where endless and often contradictory

contradictory customs, subsist in the same district and village; the task must be nearly impossible. The collector of Rajeshahy observes upon this subject, "that the infinite varieties of soil, and the further variations of value, from local circumstances, are absolutely beyond the investigation or almost comprehension, not merely of a collector, but of any man who has not made it, the business of his life."

232. The distinctions above pointed out, have a reference to some rule; but the abuses that subsist are great, and more important to be known: amongst these the following may be enumerated.

233. First.—The arbitrary impositions of the zemindars, farmers and others, to which the ryots are subject, which are generally measured by their supposed ability to pay them. The pretences for these impositions, are various; the death of a zemindar, the birth of a son, any increase by government upon the zemindar, are some amongst the number. A stipulation is sometimes exacted, and without ceremony given, that these taxes shall terminate with the year; but they are seldom relinquished, without the substitution of others to an equivalent amount.

234. Second.—The want of formal engagements between the renters and the ryots. This is a very general complaint, as it renders it almost impossible to detect exactions.

235. Third.—The inequality of the assessment, to the advantage of the superior, and to the great injury of the inferior ryots, established by the influence or impositions of the former.

236. Fourth.—The indefinite terms of the pottahs in some places, which neither specify the quantity nor the quality of the land, or rate of payment.

237. Fifth.—The arbitrary custom of levying the deficiency, occasioned by failures in some parts of a district, upon the other ryots.

238. Sixth.—The continual breach of engagements with the ryots, on the part of the zemindars or landlords and renters.

239. Seventh.—The want of regular discharges to the ryots, for the rents which they pay.

240. On the other hand, the ryots derive advantages, even from abuses. The want of engagements, or of precision in the terms of them, affords them opportunities of imposing upon the landlords; artifice is opposed to exaction, and often with success. They cultivate lands, of which there is no account, and hold them in greater quantities than they engage for; hence they are enabled to pay rents and cesses which appear extortionate; they hold lands at reduced rates by collusion; obtain grants of land fit for immediate cultivation, on the reduced terms of waste land; and by management with a renter at the close of a lease, procure fictitious pottahs, and accounts to be made out, with a view to defraud his successor.

241. It has been found that the ryots of a district have shown an aversion to receive pottahs, which ought to secure them against exaction, and this disinclination has been accounted for in their apprehensions, that the rates of their payments being reduced to a fixed amount, this would become a basis of future imposition: but admitting this to have its weight, the objection may be also traced to other sources, in the preceding explanations. The collector of Rajeshahy informs us, "that he fears the ryots would hear of the introduction of new pottahs, with an apprehension that no explanation could remove."

242. In almost every village, according to its extent, there is one or more head ryot, known by a variety of names in different parts of the country, who has in some measure, the direction and superintendence of the rest. For distinction, I shall confine myself to the term *Mundul*; he assists in fixing the rent, in directing the cultivation, and in making the collections.

243. This class of men, so apparently useful, seem greatly to have contributed to the growth of the various abuses now existing, and to have secured their own advantages, both at the expense of the zemindar, landlord, renter, and inferior ryots.

244. Their power and influence over the inferior ryots is great and extensive; they compromise with the farmer at their expense, and procure their own rents to be lowered, without any diminution in what he is to receive, by throwing the difference upon the lower ryots, from whom it is exacted by taxes of various denominations. They make a traffic in pottahs, lowering the rates of them for private stipulations, and connive at the separation and secreting of lands. If any attempt is made to check the abuses, they urge the ryots to complain and sometimes to resist. In Beerbhoom a striking instance of this, has been exhibited; when an attempt was made to equalize the assessment of the ryots, by removing the burthen from the lower class, and resuming the illegal profits of the *munduls*, an immediate opposition was made, and the complainants came to Calcutta. The government was obliged to interfere with a military force to anticipate disturbances; and at present the ryots are apparently averse to an arrangement proposed for their benefit, and upon principles calculated to ensure it. On a former occasion, when a general measurement was attempted by the zemindar of the same district, as a basis of a general and equal assessment, the *munduls*, by a contribution, prevailed upon him, to forego it. In Purneah, we are informed by the collector, that the head *munduls* are become the real masters of the land, and the first object of a zemindar should be to effect a gradual reduction of their power.

245. The committee appointed to conduct the investigation in 1777, in their address of the 25th March 1778, after describing more in detail than I have done, the functions of a *Mundul* or *Mokuddim*, make an observation upon this officer, which I think it material to particularize: "The *Mundul* is therefore chosen from amongst the eldest and most intelligent inhabitants

Mr. Shore's Minute of June 1789, respecting Permanent Settlement of Lands in Bengal.

"inhabitants, and his influence and services depend solely on the good opinion of the ryots: it is not the interest of the zemindar to change him, as long as he preserves their confidence."

246. I admit the justice of this principle, and in considering this subject it merits attention. The point then to be ascertained is, from what cause an institution of so much apparent utility has fallen into abuse? The reply is obvious: the ignorance and incapacity of the zemindars and farmers on one side, and the inattention of government on the other, to the preservation of the antient forms of restraint. It would be too much to expect that any set of men should forego the advantages held out to them by an abuse of their trusts, when all restraints and coercion are, from ignorance and inattention removed.

247. I shall here insert a remark of the committee before mentioned, which is agreeable to my own information and belief.

248. "It appears to have been an established measure in this country, that the accounts of the rents of every portion of land, and other sources of revenue, should be open to the inspection of the officers of government; it was chiefly by the intimate knowledge, and the summary means of information which the government thereby possessed, that the revenue was collected, and the zemindars were restrained from oppression and exactions. To the neglect of these antient institutions, to the want of information in the government of the state and resources of the country, may perhaps be justly ascribed most of the evils and abuses which have crept into the revenue."

249. In order to preserve the valuation and register of Turynull, the office of canongoe was appointed, and in this office, all the records of public accounts were kept; naibs, or deputies, were stationed in different parts of the country to mark the establishment of new villages, transfers of land and other circumstances, which occasioned a change in the state of the country; and every sale or deed of transfer, the measurement, the boundaries and divisions of land, were registered by them with a minute exactness. These records were referred to in every point, that respected the finances or civil government; and in all disputes concerning lands, they contained an account of all customs and variations in them; and served frequently, as a guide in imposing or collecting the revenue, and as a check on the embezzlements and exactions of the zemindars and public officers.

250. In the villages there were also officers for keeping the accounts of them, properly known by the name of Putwarries, who were generally considered as hereditary; their accounts formed the basis of the canongoe's records, and in some places, they are said to have been appointed by the canongoes. At all events, whether they received their nominations from them or from the zemindars, or from any public officer, I conceive them to be servants of the state, and responsible to it, for their trusts.

251. In the institutes of Akbar, the several inferior officers for registering the accounts of the land and rents, are recited under various denominations, some of which are no longer preserved; but the principle is there clearly established, and the correspondence of terms is immaterial. Of late years, and more particularly since the establishment of the English authority, the names and functions of the inferior officers have been confounded, and the whole system has fallen into insignificance or abuse. The canongoes have been as ready to take advantage of this as others; and hence the office has been by some condemned as of no use, because little was derived from it. The conclusion is not warranted by the laws of reasoning.

252. The apparent necessity for the revival of these institutions, and an observation of the abuses which have crept into them, seem to have suggested to some of the collectors the idea of their abolition, and the substitution of other officers in their stead.

253. Thus the collector of Beerbhoom proposed the appointment of a sheristadar to execute, with his assistants, the functions of the inferior canongoes; the collector of Farnes, with a view to preserve regularity in the mofussul accounts, recommends the nomination of mohurs and museddies; the collector of Sylhet, on the contrary, proposes that the office of putwary should be new modelled by the canongoes.

254. In concluding this part of my minute, it may not be improper to hint at an evil, which more or less affects all orders of men, but falls particularly upon the ryots: I mean the great variety in the species of silver in currency, and the depreciated state of it. The discount levied upon the ryots, is as arbitrary and discretionary, as any other species of taxation. One obvious remedy for this, evil suggests, itself; I mean a new coinage. But I shall not here anticipate a subject which has separately long attracted the attention of the members of government, and which they mean to take into their serious and collected consideration.

255. To the preceding reflections, upon particular subjects relating to the revenues, I shall still add some further observations, as introductory to the conclusions to be deduced from the whole.

256. The dominion over a populous and extensive country is vested in a few strangers, differing in language, religion, habits and laws, from those whom they govern. The power of the sword is exercised over the rest, through the natives themselves, trained by discipline into superiority. A large proportion of the rents of the country are paid into the Company's treasury; and the manufactures are applied to remit to England the surplus which remains, after discharging the claims on this government, and to augment the commerce and revenue of Great Britain.

257. In

Mr. Shore's Minute of June 1789, respecting Permanent Settlement of Lands in Bengal.

257. In the pacific disposition and habitual subjection of the natives, we enjoy a security without example in the records of history. At this moment, no government can have a stronger appearance of permanency than our dominion in Bengal; and without attempting to show how it might be convulsed or subverted, it will be sufficient to observe, that the surest way to retain it, is by establishing a system of government calculated to promote the happiness of our subjects, by affording them security in their property, relief from oppression, and a reasonable indulgence to their prejudices.

258. Our administration has heretofore been fluctuating and uncertain; an idea of improvement has been hastily adopted, unsteadily pursued, and afterwards abandoned from a supposed defect in principle; new measures have been substituted, followed and relinquished, with the same facility; and the natives, from these variations, with every succession of men, expect a change of system.

259. Measures in the detail must always be subject to variation from local circumstances and contingencies, which no foresight can provide against; but principles should be fixed, if possible.

260. The fluctuation in the members of government, as well as in the officers employed in the subordinate departments, renders the establishment of principles indispensably necessary; for as experience cannot be transmitted with offices, the discretion of the agents will never cease to operate in the expectation of real or fancied improvement, unless it be restrained by rule. The characters of individuals, even where the same system is pursued, must have a considerable influence upon the success of it; but where no system is established, the evils will far exceed the partial benefits resulting from the talents, knowledge and zeal, of a few.

261. The skill and success which the natives display in applying to the defects of our personal characters, and in rendering them subservient to their own views and interests, are well known; what one man refuses, another is disposed to grant; the system rejected to-day, is again brought forward with new arguments in support of it, at another period; what has been once tried, and found to fail, is again revived under plausible reasons assigned for its failure. They study our dispositions, inclinations, aversions, enmities and friendships; and, with the cool caution so familiar to them, seize the favourable opportunity to introduce propositions for new systems and measures, or for reviving those which have been exploded. With the most upright intentions, our caution and experience are liable to be misled: but experience is not the lot of all; and the judgment will often yield to the suggestion or adviser, where it ought to be guided only by the propriety of the measure suggested or proposed. In the stability of system alone, we must look for a remedy against evils which can never be thoroughly eradicated or corrected; and this consideration is, with me, of the greatest importance.

262. We are not however to expect that our subjects will at once give us credit for this principle. Time will be required for imprinting it solidly upon their minds, and to eradicate the habits acquired under a despotic government, and strengthened by the fluctuating measures of our administration. But the evident advantage which they will derive from it, will, by degrees, force conviction upon them, and stimulate them to exertions, which they never could be expected to make, when the benefits of them were rendered precarious, by the frequency of alteration.

263. Despotism is as inconsistent with our constitution, as it is subversive of every idea of improvement. If we wished to adopt the principles of it, we must alter the system of our administration in India, and new-model the established regulations; but we must also reflect, that we are governing a people whose habits are implanted by despotism, who in their practice adopt the licentiousness of it, and the evasions and subterfuges which it gives rise to, and that they are more ready to take advantage of the moderation of our principles, than to adopt or acknowledge them. This reflection once suggested to me the idea of making our administration despotic in form, though not in principle; and at all events evinces the propriety of enforcing the orders and rules established, with a vigour and perseverance proportioned to their tenacity.

264. We have admitted the property in the soil to be vested in the zemindars; and although it should be proved, under the Mogul system, to have belonged to the sovereign, which I deem impossible, the Company ought in my opinion to relinquish it. The more admission of the right, unless followed by the measures that will give value to it, will operate but little towards the improvement of the country. The demands of a foreign dominion like ours, ought certainly to be more moderate than the impositions of the native rulers, and to render the value of what we possess permanent, our demands ought to be fixed. Removed from the controul of our own government the distance of half the globe, every practicable restriction should be imposed upon the administration in India, without circumscribing its necessary power; and the property of the inhabitants be secured against the fluctuations of caprice, or the licence of unrestrained controul.

265. Those who have perused the preceding observations with attention, will not be surprized when I express a regret at finding so many objections occur against any devisable mode for managing and collecting the revenues of the country. The plainest, most natural, and wisest method is certainly to levy them, from the proprietors of the soil. The objections arising from their incapacity, whether the effect of bad education, indolence, or natural infirmity, on the other hand, must be guarded against.

266. Taking

266. Taking the whole of what has been said on this subject, relating to our government in India, its form, the qualifications of the collectors, the necessity of establishing a permanent plan, and of convincing our subjects that in future our measures will be directed by system, into our collective consideration; after comparing the advantages and disadvantages of the several modes of agency which have been discussed, and after reflecting upon the evils resulting from fluctuating measures, I am of opinion, that the settlement should be made, with the zemindars upon a fixed and permanent plan. This opinion is not only conformable to the sentiments of others, whose authority I am happy to avail myself of; but also to the orders of the court of directors, and intentions of the legislature.

267. If my object in this discussion had been merely to propose this measure, I might have relied upon the authorities referred to, for recommending it; but in stating the objections to which it is liable, I have yielded to the dictates of candour. I am farther willing to admit that the evils now existing are so various, that it may be impossible to correct them at once, by any measures: in restoring and confirming the confidence of our subjects, we assume one solid principle of reform; a principle without which no system can ever be successful.

268. It now remains to trace the several considerations connected with the principle, to form the best possible regulations consistent with it, for guarding against the evils arising from the incapacity of the zemindars, and for the security of the ryots; and to establish, as far as can be done, a plan of progressive improvement, which future care may carry into full accomplishment.

269. With a view to these objects of consideration, as early as February 1787, the collectors were respectively called upon for information upon the following points:— Whether any new cases had been imposed by the zemindars or farmers under their authority during the last three years; if they exercised any oppression which required the interposition of government to correct and prevent; and generally, to communicate such observations as might have occurred to them from experience, of any imperfections in the system of collections, together with regulations adapted to the correction of existing abuses, and for the prevention of them in future.

270. And upon the 10th of August 1787, more particular instructions were sent to them, requiring specific information, and propositions upon the following heads:—

- 1st. The amount of the jumma.
- 2dly. The person with whom the settlement was to be made.
- 3d. The rules for preventing oppressions on the ryots by the zemindars and farmers, as well as collusions amongst the latter, tending to defraud the zemindars and farmers of their just dues.

271. These instructions, were communicated in detail, under a declared intention of applying the information received, to the formation of a settlement for a term of years which, when completed, was, by the orders of the directors, to be sent home with every necessary document and illustration. The answers to the requisitions, with the opinions of the board of revenue, were received on the 20th November 1788.

272. Of the information thus applied, I have already occasionally availed myself, in the preceding detail; and in what follows I shall more particularly advert to it, taking each of the three subjects of enquiry, in the order in which they stand.

273. First. The amount of the jumma. To ascertain this, the collectors were directed to revert, as far as the accounts and materials in their possession admitted, to the settlements and collections of former years, tracing the diminution which had taken place from the highest rate of taxation, and the causes thereof; and to ascertain whether the latter were of a temporary or permanent operation. Minute, local scrutinies were objected to, as contrary to the orders of the court of directors. The collectors were required in every instance, to name a specific sum, with their reasons for fixing it; and they were at the same time informed, that it was not the intention of government to levy a heavy increase upon the jumma which could not be collected, but that the amount of the settlement should be such, as the government might fairly exact. The instructions comprehended other subsidiary circumstances.

274. I was not unapprized of the difficulty of determining, with a precision that precluded objection, the amount of the assessment of each zemindary or pergunnah by the mode pointed out; but whilst it was conformable to the tenor of public orders, it appeared to me, that if duly pursued, and assisted by local information and experience as to the present state of cultivation in the districts, compared with former periods, the collectors might be able to form an opinion with sufficient accuracy, as to the amount which the government should levy from the districts under their charge.

275. These are the materials which we must now employ for regulating the assessment upon the country, if the proposition which led to the requisition of them should be confirmed; and allowing them even to be imperfect, I am by no means convinced that the inequality is such, under all the circumstances detailed, as to justify the application of a hasty and unprincipled investigation for the sole purpose of correcting it. The length of time required for the execution of this measure; the various difficulties attending it; and the necessity of postponing the establishment of a general system until its completion, comprise the principal, and in my opinion, unanswerable objections to it, considered as a preliminary to the settlement, independent of other arguments.

276. In assuming these data, we avail ourselves of the experience, both of the present collectors of the board of revenue, as well as that of their predecessors.

277. The

277. The Court of Directors have declared in favour of a revenue, not subject to the defalcations which have taken place heretofore; and that the augmentation of the land revenues beyond any just reasonable bounds, would be bad policy. They have disapproved the conduct of the committee who made the settlement in 1781, in assuming the highest actual collections from 1178 to 1187, as the ground-work of their first settlement, and have expressed their opinion that an average of the annual collections within that period, would have furnished a prospect of a realizable revenue. They further observe, that a moderate jumma, regularly collected, unites the Company's interest with the happiness of the natives more effectually, than any forced imperfect system of an exaggerated jumma.

278. They object also to a rissud, or progressive increase. No man can entertain a more thorough conviction than myself of the propriety of establishing, in every instance, a fixed jumma, which shall be unalterable in its amount, during the period of the engagements of the zemindars, for whatever term they may be settled. But there are circumstances which induce me to recommend to the consideration of the board, the question, whether the settlement shall in any instance, be liable to a rissud.

279. The policy of the Mogul administration assumed the right of taxing improvement in proportion to its advance; but it is, I conceive, proved, that from that of Akbar to that of Farockseer, they exercised it with moderation; and that since they departed from that rule, the confusion and uncertainty in the revenue accounts and demands, have been proportionably great. I admit the same right to have devolved upon us; but I by no means recommend the adoption of it, as a principle of assessment, since it would overturn the foundation of that prosperity which we now mean, if possible, to establish. In proposing the question for consideration, I have no view to an increase of revenue in proportion to the progressive ability of the country or zemindars to yield it; but other motives.

280. It is possible that there are situations in which the revenues have fallen much below their average standard, either from accidental losses of the season, or from a series of unsuccessful management, which the present arrangements may in their progress correct, without imposition of new burthens upon the country.

281. In the former case, the loss not extending beyond one or two seasons, ought not to be considered as a permanent diminution of revenue; all that justice or equity requires, is to make a reasonable allowance for it, in the first instance, where this is necessary; and to extend that allowance during a sufficient period, for the recovery of it. The latter supposition, involves a great difficulty. If all that may be presumed to have been lost by bad management is at once to be reclaimed, an obstacle is opposed to exertion; whilst, on the other hand, it may be contended that the government ought not to suffer, from the undue administration of its subjects.

282. We are however to remember, that we mean now to establish a principle of giving confidence to our subjects, and of correcting the evils resulting from fluctuating measures; to convince them of our moderation, and by that, and firmness, to show them that whilst we exact what we deem ourselves fairly entitled to demand, we are equally disposed not to enhance those demands, beyond their ability to discharge them; and that the object of this system is to put an end to those intrigues which they have sometimes been forced into, although they have oftener adopted them from habit. We must therefore take care not to clog the principle with difficulties and embarrassment that shall suppress its operation, and more particularly in the article of the amount of the assessment; since I fear, that in other instances, we shall be under the necessity of adopting measures, which, however intended for the public good, may wear a different complexion.

283. If the object of our present deliberations were only to obtain the highest possible jumma, without regard to the permanency of our arrangements, we should then relinquish the principle of concluding engagements with the zemindars altogether, and attempt to secure it by other modes. That the success would be answerable to the attempt I am far from admitting; but having determined that a settlement shall, in all practicable instances, be made with the zemindars, the detail must correspond with the principle.

284. From these considerations, if they be allowed to have weight, it will follow, that we should relinquish the design of imposing upon those with whom we make the settlement in future, the whole responsibility of losses arising from former mismanagement; or in other words, to require from them, the difference between the highest rate of assessment at any former period, and the present reduced amount. The attempt would in fact be absurd, unless it were founded upon an accurate knowledge of the assets, and upon proof that they were equal to the demand; yet where the defalcations appear excessive, where assets may be proved, or on reasonable ground be presumed to exist, and to be recoverable by a moderate application of zeal and industry, without too much discouraging or annihilating their efforts, or in other words, where the sources of revenue are not actually undermined, but only concealed or misapplied, something may be trusted to the success of future management, and a proportion of what has been lost, in future be demanded from the zemindars. Too much lenity towards them, will be equally fatal to the success of the system, as too great rigour; exaction must be limited, and the proprietors of the soil must be encouraged to exertion by the prospect of enjoying the produce of their labours; but neither justice nor policy demand that the government should submit to a permanent loss, where it may be recovered, or that the zemindars should derive great advantages from their own mismanagement. The application of this reasoning in practice, may be attended with some difficulty; but it ought to be attempted.

See

285. The

285. The settlement formed by the committee of circuit would have operated as a progressive tax upon industry, during its whole period, by requiring an annual increase in proportion to its advance, or at most, have left the profits of a single year only to the renters. The orders of the Court of Directors may have been suggested perhaps by this consideration, and by observing, that the actual decrease was universally proportioned to the augmentation of demand; the fact may be established in many instances; this, must be guarded against; and I would therefore, upon the supposition that the settlement is to take place for the term of ten years, limit the rissud or progressive increase, in all cases where it may be thought proper to impose it, to the termination of the third or fourth year at farthest; the remainder of the term should be left to the zemindars.

286. I would wish, if possible, to propose in every instance, the amount of the settlement to be made with the zemindars for the consideration and determination of the governor general in council; but as I have little reliance upon my health to go through this detail, it may not perhaps be in our power to carry it into execution beyond the principal zemindaries, in one year.

287. We have now before us the reports of the collectors, upon the amount of the jumma, and the opinions of the board of revenue upon them. The decision upon the whole, in propriety, should be made by us; and if time should be wanting for this purpose, it may become a question, whether the settlement shall take place for the presumed period, in those districts to which we may not be able to extend our determinations, upon its amount.

288. To establish general principles as a rule of practice, is the most important; but it will still be more satisfactory to point out and superintend the application of them.

289. In determining the jumma to be assessed upon any zemindar, we must attend to the following circumstances.

290. The gross jumma of any district, is properly the amount paid by the ryots, which is liable to various deductions, on account of the charges incidental to the collector of the revenues in its different stages.

291. First.—Mofussil charges, or the expenses of the petty officers employed in collecting from the ryots, and in settling with them, such as putwarries, peons, pykes, &c.

292. The allowances for these servants, are in some places, made by an appropriation of land, but they are generally provided for in the payments of these ryots. The regulation of them, depends upon the zemindar or farmer who has charge of the district; and they are seldom detailed in the accounts brought before the inspection of officers of government. In speaking of the gross jumma of any district, we should distinguish whether it is independent of those charges, or not.

293. The charges attending the petty officers employed in the police of a district are generally provided for in the same manner, and included in the mofussil charges. In some places however, there is a separate tax levied from the ryots upon this account, as for instance, in Nuddea.

294. Secondly.—The pergunnah charges or expenses attending the officers employed in collecting and superintending the business of the pergunnahs. The accounts showing the revenues of a pergunnah exhibit the aggregate of the rents of the villages, after deducting the mofussil charges above described. This, for distinction, may be called the *pergunnah jumma*.

295. Thirdly.—The sudder cutcherry charges, or other expenses of the officers employed in the head cutcherry of the zemindary.

296. Fourthly.—Poolbundy, or the repairs of the embankments. Where this duty is entrusted to a zemindar, the charge must be considered, in fixing the amount of his contribution.

297. All these charges are indispensable, and in whatever manner the settlement is made, must be defrayed from the gross collections, that is, from the amount paid by the ryots.

298. The accounts of the jumma, furnished by the collectors, exhibit in general only the amount of the stipulations of the zemindars and farmers with government; subject, in some instances, to a deduction on account; the sudder cutcherry charges and poolbundy, which are included in the establishments, and in others omitted. The moshaira, or personal allowances to the zemindars, are now granted only to those out of possession, and no longer form a part of the jumma, where a settlement is made with a zemindar, having been considered at the time of making it.

299. The sudder jumma, according to the present mode of drawing out the accounts, may be distinguished into gross or net.

300. The gross sudder jumma, stated in the official Abstracts of the Revenues, means the revenue engaged for by the zemindars or farmers; but it includes the allowances for moshaira, sudder cutcherry, poolbundy where allowed, and the two former come under the general term of zemindary charges. The net jumma is the sum remaining, after those deductions.

301. The salary of the collectors, their commission, the allowances to the assistants, the rized pensions, are also charges upon the revenues; but are of a distinct nature from the disbursements which I have mentioned.

302. The distinctions here pointed out may be thus enumerated; first, the gross jumma of the country; secondly, the gross sudder jumma demanded by the Company; thirdly, the net jumma. The two last, are what remains of the first, after deducting the charges incidental to the collections.

303. In concluding a settlement with the zemindars, we must, therefore, determine what charges shall be paid by them; and the amount of their jumma; must be regulated by this consideration.

304. If we adopt the abstracts of the sudder jumma, the two first articles, viz. mofussil and pergunnah expenses, are understood to be already provided for, and are not to be considered; if on the contrary, we adopt the gross jumma, they must be allowed for, unless it should appear that they have been already deducted from the amount; or that a separate provision is made for them in land or other assets, not inserted in the public accounts.

305. In the former case, we are to consider, whether the sudder cutcherry and poolbundy charges have been heretofore defrayed by the zemindar or farmer, exclusive of his agreement with government; whether any separate allowance was made to him, on this account; or, whether the expense was separately paid by the government. On the first supposition, he will still be liable to defray these expenses, without any additional consideration; in the two latter, a provision must either be made for them by a proportionate diminution of the jumma, or by the continuation of them as articles of disbursement; unless it can be proved that he possesses resources equivalent to the amount.

306. In the same manner, a determination must be made regarding the moshaira. Where this article is at present paid from the sudder jumma, and the zemindar has no provision in land, nor other fund distinct from the revenues included in that amount, some allowance must either be continued, or a provision be made by an abatement in his assessment. This consideration, will apply to a few instances, and only, I believe, where the lands of a zemindar are at present let to farm; and it will cause an apparent diminution in the jumma, by transferring to that article, what now stands in the account of disbursements.

307. There is another point to be considered. The district of Nuddea was let to farm for a period of five years; and the government having appropriated the whole produce, as far as they could discover it, was obliged to grant allowances, as a provision both for the zemindar and his family. The same circumstances may have taken place, in other instances.

308. Separate provisions to the families of the zemindars by the government, are liable to great objections. The necessity which originally dictated the allowance never ceases, and the expense becomes thus perpetuated.

309. The government, therefore, should avoid as much as possible entailing upon itself these charges; and leave every zemindar to take care of his own family. If the precedent should be continued and extended, in the course of time, the amount of these pensions will become enormous. Our humanity, in this respect, has gone beyond policy and prudence; and the variations in our system, have given scope to it. If a zemindar fails to take care of his family, redress may, I conceive, be obtained by application to the courts of dewanny adawlut; and a provision for this purpose, if it does not exist, may be added to the present regulations.

310. But we are now to determine, whether the zemindars, to whom the case applies, should be entitled to a consideration on this account, in making the settlement with them; and the decision must depend upon a due consideration of the circumstances above stated; that is, where the revenue forthcoming to the zemindar is assumed as the basis of the settlement engaged for by him, we must consider this article amongst other expenses to which he is liable, and for which a provision must be made; but in future, all applications from any part of the family of a zemindar, for distinct allowances, should not be complied with, further than to use our influence over the zemindar to take proper care of his family.

311. In the list of zemindary charges there will be found charitable donations, which ought properly to be paid by the officers of government. Convenience may sometimes admit of a disbursement of them, through the zemindar. There are other articles also, of a trifling nature; and it must be decided by whom they are to be paid, as the amount of the jumma will depend upon this decision.

312. In all these instances, whether the settlement be made upon the gross jumma of the district, or upon the abstracts of the sudder jumma, we must be careful to record the particulars of it, lest hereafter we should be unable to trace them. The greatest inconvenience has already resulted, from the want of accuracy in this respect. The substitution of it, will lead to a clearer knowledge of the capacity of the country, and will preclude the necessity of those frequent references which we are now obliged to make, as well as future uncertainty regarding the terms of the settlement; and point out to the court of directors, the grounds and reasons of our proceedings in fixing the jumma.

313. No proposition has yet been made, with respect to the Alienated Lands. Whatever annexations of revenue may take place in consequence of an investigation into them, will, in whole or in part, as may be hereafter determined, become an addition to the revenues of government. We certainly have a right to the whole; and if in the view of engaging the zemindars to assist in the discovery of them, or to prevent opposition or concealment on their part, which superstition or self-interest will dictate, any part should be left to the zemindars, it must be considered in the light of indulgence. This resumption must however be provided for, by a clause in the engagements.

314. The next point referred for enquiry, was the person with whom the settlement is to be made.

315. It was observed at the time of this reference, that the orders of the Court of Directors prescribed that the settlement should, in all practicable instances, be made with the zemindars; but that as many of them, are disqualified from any real interference in the management

management of the collections, from incapacity on account of sex, minority, or otherwise; the interposition of government was necessary, both for the security of the revenues, the protection of the ryots, and even that of the zemindars themselves, who from incapacity fall a prey to the artifices and frauds of their own officers and servants.

316. To obviate this inconvenience, it was proposed as a general rule, that the principal officer of a zemindar whose incapacity disqualified him from the management of his own business, should become a party in his engagements with government; and that he should be bound to a faithful discharge of his duty, by restrictions imposing a responsibility equally affecting his person and property.

317. The collectors were accordingly directed to ascertain amongst the zemindary servants, the persons most capable for this trust. Those who had been employed, and who had faithfully and ably discharged their assigned duties, naturally stood forth as the properest persons for future responsibility. Where the zemindar himself was capable of making a choice, weight was to be allowed to this consideration.

318. When Mr. Francis proposed a permanent settlement with the zemindars, he was not inattentive to the difficulties attending the execution of the plan, which may now be presumed to have increased. His propositions for correcting the evils, resulting from the incapacity of the zemindars, were founded upon the same observations which dictated the instructions above substantially recapitulated.

319. The Court of Directors in prescribing a settlement to be made with the zemindars in all practicable instances, limit the exceptions to this rule; to incapacity from age, sex, lunacy, contumacy, or notorious profligacy of character; and they recommend the appointment of a near and reputable relation, by way of guardian or dewan, before any temporary farmer or servant of government.

320. If the real capacity of the zemindars were taken, as the rule for determining the selection of them for employment; it is evident that they must be in general, excluded. This however is not the question at present; and having decided it, upon a comparative and attentive consideration of the various plans for managing the collections in favour of the zemindars, we must face the difficulties of the system, and endeavour to overcome them.

321. To the limitations pointed out by the Court of Directors, I can see no objection. I shall state some remarks regarding female zemindars, which will strengthen the objections to their acting, and perhaps suggest the expediency of a rule, that they be declared incapable of holding any management of the collections.

322. It is well known that women in Bengal are, by the laws of their religion and customs, secluded from public society; and that they receive no education to qualify them, for the transaction of public business. In all suits and causes where they are concerned, it is almost impossible to ascertain whether they are parties to the representations which bear their names, or not; they cannot be produced in the public courts, nor are they accessible to the officers of justice. It is not possible, in the nature of things, that they can be judges of their own interests, or competent to form opinions on the intricate detail attending the management of the revenues. They are mere passive instruments in the hands of their servants; and often perhaps ignorant of the transactions in which they are made to appear as principals. They must be liable to every species of misrepresentation and imposition, since they have not the means of detection: the characters, abilities and conduct of their agents, can never be known to them; for they want all opportunity of forming a judgment upon them. The government can seldom determine, whether its orders reach them; and hence they incur penalties for disobedience, where submission perhaps was never refused; and their officers avail themselves of the sanction of their names, to shelter their own misconduct.

323. In general, it will be found that the female zemindars are under the government of the family brahmin, who controuls their consciences; he has his own private interests to attend to, and without appearing, exerts an influence over the conduct of the public business. The managing agent submits to the controul of a concealed authority which he must conciliate; and the interests of the state and zemindar, equally bend to it.

324. To enlarge upon this subject is unnecessary. Nothing can be more absurd, than to assign a trust of the utmost importance to government and its subjects, whose property and security depend upon the faithful discharge of it, to an agent precluded from all knowledge of its obligations, as well as from all interference in the execution of them; in short, to require the performance of acts of the first consequence to the state and its subjects, from a person incapable of any exertions.

325. The detail of the management in Rajeshahye, under the nominal authority of the Ranny; the decline of the revenues in that zemindary, and the confusion in which the whole of it, has been involved for years; would exemplify and prove the inconveniencies which I have stated; of which many other instances, might be quoted.

326. By the Hindoo laws, as explained in the 20th chapter of the code translated by Mr. Halhed, it evidently appears that women are deemed unfit for so important a trust, since they are not considered as capable of self-management. In every state, whether married, unmarried, or widows, whether young or old, they are consigned to the care of a father, husband, or some relation; and where there are no relations, the charge devolves upon the magistrate. These regulations, are founded on the peculiar customs of the people; and common sense warrants the application of them, to a situation of so much importance and responsibility, as the management of the settlement and collections.

327. Assuming

327. Assuming then, as a fixed principle, that female zemindars are disqualified from all management and interference in the collections, and are not to be allowed to exercise any; it follows, that they ought not to be charged with any responsibility; and that the settlement for the revenues ought not, even in point of form, to be made with them.

328. I am aware that by this resolution, the fundamental security, that of the land, is given up; but I do not see with what justice it can be retained, after a declaration that the proprietors are incapable of any management.

329. Whether the lands be made over to a farmer, or given in charge to the servants of the zemindar, the conduct of either, under such a declaration, should not affect her property; for though every possible restraint be imposed upon the manager, and although the selection of him by the government may be made with more judgment than by the zemindar, still it is unreasonable to make her property responsible for his failure.

330. A deficiency in the revenues can only arise from two causes; misconduct in the agent employed to collect them, or calamities which he could not prevent. In both cases, the objection is strong, supposing the latter to be of such magnitude, as to claim a remission.

331. Precedents, in opposition to this reasoning, may be found in the records of the Mahomedan government, and perhaps in those of our administration; but when they are contrary to reason and justice, whatever inconvenience may attend the renunciation of them, they ought not to be adopted, in a system that professes to act upon these principles. By employing the heir in succession wherever capable, the objection loses part of its force; but this may be often impracticable, for the successor may not be competent, from sex or minority, to undertake the management.

332. The zemindar being excluded from all real and ostensible interference, government must either take the charge of the lands upon itself, or let them to farm; in either case, a provision must be allotted to the zemindar.

333. By farming the zemindary, the property is secured to the zemindar; since, whether the revenues are paid, or not, it cannot be affected; and nothing further can be urged, in favour of the plan. The Objections to it, exclusive of those which are acknowledged to exist in the farming plan in general, are these:—

334. That the zemindary officers not being employed, will be less capable of the management, when it reverts to the zemindar: That the heir in succession has no opportunity of acquiring any knowledge of the business, and will succeed to the administration of it, entirely ignorant of the duties annexed to his situation:—

335. That as the farmer must have his profits, as well as the zemindar a subsistence, the double provision is an additional tax upon the government:—

336. That the security to government, for the revenues, is merely personal, and not recoverable from the land.

337. The Fifth and Seventh paragraphs of Mr. Francis's minute on the revenues, proposes the establishment of a Court of Wards, for the care of estates, of which the incumbents are the minors, idiots or females; and to have the care of the education of minors, now usually committed to servants or relations, who have an obvious interest in bringing up the children in ignorance and stupidity. The importance of the subjects points out the suggestion to attentive consideration.

338. To a separate establishment of this kind, there are two objections; first, the expense of it, which the government could ill afford; and secondly, the interference of its operations with those of the board of revenue. I do not see how they are to be obviated.

339. The purposes however of such an institution, may be answered by the following propositions:—

340. That the zemindars declared incapable, shall be released from all responsibility; and that their lands shall remain under the charge of a manager appointed by government.

341. The Board of Revenue will stand in some degree, in the place of a court of wards; the manager or trustee will, in the first instance, be recommended by the collector, and be amenable to him; and both will be responsible to the board of revenue.

342. There are two objections to this plan; one which arises from the detail attending the inspection and controul of the trustees conduct, the second, that the security of government, is transferred from the land to the skill of an agent; but I do not think them of sufficient weight to supersede the arguments in support of it. A provision must be made for the zemindar, either by fixing the jumma of the district, and by declaring the profits beyond that amount to belong to the proprietor, or by allowing a fixed sum as moshaira.

343. In fixing the jumma, the fundamental principle of the revenue plan is adhered to; and supposing the profits to exceed the usual allowance to zemindars, or what is necessary for her subsistence, the surplus may be appropriated to the improvement of the zemindary, for the discharge of the debts, if any have been contracted, and for the accumulation of a fund for contingencies.

344. The second mode has this convenience, that it avoids some intricacy, which would attend the adjustment of accounts upon the former plan; that it renders the payments to the zemindars certain, and relieves the government from embarrassing applications from them, or from discussions respecting the amount of the profits. It is probable also, that the zemindars upon the whole, will be gainers; by fixing the jumma, and allowing them the profits beyond this amount, they might, from an unfavourable season, or from the negligence or dishonesty of the managing officer, be deprived of a subsistence, and the government

Mr. Shore's Minute of June 1789, respecting Permanent Settlement of Lands in Bengal.

ment would find itself under a necessity of granting it, to remove their distress; but by allowing them in the first instance moshaira, they are secured from distress, and solicitation is anticipated. I presume that the zemindars would rarely, on the former plan, receive more than they will do, by the latter. If the profits of a year exceeded the usual amount of the moshaira, the government, whilst the management was under its officers, might be tempted to appropriate the surplus, or by enhancing the demand for revenue, so as to absorb it. The females, as the jumma fixed upon others should remain, and the first proposition be adopted.

345. The arguments in favour of each proposition are strong, and I submit them to the determination of the board.

346. We ought, however, to determine the age at which minority should cease. The Hindoo laws admit some latitude in this respect, but generally limit the period of maturity to the sixteenth or seventeenth year; a reference to the pundits and moolvies may determine this point. The latter, may possibly be thought too early an age to intrust with it the concerns of a zemindary; some zemindars may be capable of executing their proprietary functions, at that early period; others, and the generality, will not. It is a question worthy consideration, whether the limitation shall be extended to the expiration of minority, or be settled at the age pointed out. In the former case, we adopt the principles of reason by consulting the interests of the state, and the real benefits of the zemindar; but at the same time, we go beyond the rules of the Hindoo laws, and declare incapacity in concerns of a public nature, whilst the zemindar is personally responsible to individuals, and is liable to be sued for their demands upon him.

347. The second part of Mr. Francis's proposition, relating to the education of the zemindar, is too material to pass unnoticed; and I fear that the government must, to accomplish this object, exert an authority liable to objection.

348. In the year 1781 the committee of revenue adopted a plan for the education of the minor zemindar of Dinagepoor, but the obstinacy of the mother defeated it; she would not give up her son to the tuition of his appointed instructors, and resisted all orders and applications for his attendance. He was detained in her private apartments, where instruction was impracticable.

349. I have no doubt, that the same difficulties will attend the execution of the present plan, and government must interpose to over-rule them, or it will be defeated. Where the object of a measure is reasonable, and can be defended upon its avowed principles, I should not hesitate to adopt such means for its accomplishment, as I would not otherwise recommend. Where a zemindar is so inattentive to the real interest of her son or heir, as not to listen to the persuasions of reason, I would propose the separation of the mother and son, for some time at least, and to compel her to give him up, either by withholding her subsistence until she complied, or by employing women of her own cast to enter her apartments and withdrawing him from them; but the opposition would rarely, I conceive, last, when the determination of government was found to be fixed. The separation should never take place until the zemindar was arrived at a proper age for instruction, nor in any case whilst the mother consented to admit of his attendance on those nominated to instruct him, or appointed proper persons herself.

350. The tutors must be distinct from the trustee appointed to manage the estate; with respect to the latter, the directors recommend a discreet and reputable relation. I believe the proposed plan, upon the whole, will be found to be most agreeable to their instructions, although it appears rather to go beyond them; it differs also in some respect, from the orders communicated by the board of revenue to the collectors, which proposed to continue responsibility nominally to the zemindar.

351. In making the settlement with the zemindars, the allowance of moshaira will of course cease; yet as this must be actually or virtually provided for in some cases, I shall point them out, and offer some propositions for determining the rates of these allowances.

352. I have already observed, that the proportion of the revenues to be left to the zemindars was never, as far as I know, fixed by any established rule, when they held the management of their own lands. I should however conceive, that during the regulated periods of Mogul administration, it must in general have exceeded the amount of the moshaira fixed by us for their subsistence, when out of possession. This conclusion I draw from two considerations; the opulence of the country, and the manner in which the zemindars lived a few years before we obtained the Dewanny. Admitting these facts, which are established by the best information I can obtain, and by none, as far as I know, contradicted, the conclusion is probable.

353. When the lands were let in farm by us, the moshaira was fixed at ten per cent. upon the gross sudder jumma, that is, the amount of the engagements contracted by the farmers with the government; such at least was meant to be the general allotment, although this proportion was not regularly adhered to; for when the zemindars were restored to the management of their lands at a reduced jumma, the original allowances were continued, and additions were even made for charges of poolbundy servants and others.

354. No authoritative precedents were, I believe, quoted in fixing this amount, although it seems to have been understood as prescriptive. The circumstance of the malikana in Behar may have suggested it.

355. A proportion of nine-tenths of the zemindary receipts is surely as much as our government ought to demand, if it means to regard the welfare of their subjects by zemindary receipts; I mean that proportion of the gross produce which comes to the zemindar, after

Mr. Shore's Minute of June 1789, respecting Permanent Settlement of Lands in Bengal.

after deducting intermediate profits and charges. I should hope that the profits of the zemindars would in time exceed this proportion, by a due attention to the improvement of their lands, and the encouragement of their ryots; and I should be happy if, without lowering the amount of the revenues, their profits could be at this time, increased: but we are not authorized on this account, to relinquish any part of what has hitherto been paid.

The situations to which the present considerations apply, are these:

356. The situations to which the present considerations apply, are these:
357. First. To zemindars who decline to take the management of their lands upon the prescribed terms.

358. Secondly. To minors, females, and others, excluded by the determined limitations.

359. Thirdly. To zemindars entering into engagements with government, for the purpose only of regulating the amount of their engagements.

360. With respect to the first, premising what I have already said, that the terms offered are equitable and moderate, the allowance should be small. It may be contended, that the refusal of the zemindars ought to preclude them from all allowance; but whilst we are liable to error in our estimates of the produce of their lands, such a decision might be deemed severe and unjust. Notwithstanding the reluctance with which the zemindars relinquish the management of their lands, I think it possible that some, from indolence or other causes, might be tempted to give it up, and remain satisfied with the moshaira, if this were always fixed at ten per cent. In this case, the government would have a class of proprietors to pay, without deriving any benefit from their services. The zemindars of Burd-prietois, upon this supposition, with an exemption from all trust and responsibility, whilst at the same time, his influence might be directed to counteract the persons employed, who, if farmers, must receive some profits. The temptation should be stronger, upon the other side; that is, the terms of the settlement with the zemindars should be such, as to encourage them to undertake the administration of their own estates: nor indeed ought they to be permitted to decline it, without assigning satisfactory reasons for such refusal.

361. To zemindars under this description, who refuse to undertake the management of their lands, I would, for the reasons stated, assign five per cent. only.

362. To minors and females I think ten per cent. should be allowed; part of it to be assigned to the payment of their debts, if any have been contracted, or to the improvement of their zemindary, unless the whole should be required for their subsistence. This proposition is founded upon that contained in paragraph 344. If the jumma of the zemindary be paid, no moshaira will then be necessary; the surplus beyond the assessment, will provide a subsistence for them.

363. In both cases, if there are any lands appropriated for their subsistence, the amount of the produce is to be deducted from the percentage allowed to the zemindars.

364. The considerations which apply to the regulation of the third proposition, I have already detailed. They are founded upon a principle that the zemindars are entitled to a subsistence, and to a reasonable profit, beyond the amount of their contributions to government.

365. I doubt if any precise rules of limitation can be fixed for determining the quantum of the profits to be left to the zemindars; the question applies to the present period only, and the general principles for the regulation of it, are these:—that the settlement should be so estimated as to allow them, in common seasons, a profit of ten per cent. over and above the expenses of collection. In estates, the rents of which are greatly reduced, or capable of increase, either by improving the lands or by economical management, this sum, upon the principle of a fixed jumma, may be deemed too large at first. The circumstances of the district must be therefore attended to.

366. If the present jumma assessed upon the country were confirmed, although there would be inequalities in it, I have no doubt that, upon the whole, the profits of the zemindars, with due economy and attention, might be nearer fifteen than ten per cent. upon its amount. That this is actually the case, I doubt.

367. The difference of expense to the proprietors of large estates is not, in proportion to the difference of jumma. A zemindar, whose lands yield to government five lacs per annum, would subsist with more ease and convenience on ten per cent. than another, would on twelve, where the annual rated jumma is one lac of rupees. This consideration offers an objection against a fixed rate for the emoluments or allowances to the zemindars generally; where particular instances occur for the application of it, a determination may be made upon them. There are other circumstances of a local nature, which may influence the determination of the board.

368. I now advert to the third subject of enquiry, the rules for preventing oppressions upon the ryots, by the zemindars and farmers, as well as collusions amongst the latter, tending to defraud the zemindars and farmers of their just dues.

369. In determining this question, the rights of the zemindars, talookdars and ryots, ought to be first ascertained; and I shall here insert a summary of what I deem myself authorized to maintain upon these points; premising that I pretend only to state facts, and draw such conclusions from them as they fairly admit, without reconciling every apparent inconsistency, either in facts or forms.

370. I consider the zemindars as the proprietors of the soil, to the property of which they succeed by right of inheritance, according to the laws of their own religion; and that the sovereign authority cannot justly exercise the power of depriving them of the succession, nor

of altering it, when there are any legal heirs. The privilege of disposing of the land, by sale or mortgage, is derived from this fundamental right, and was exercised by the zemindars before we acquired the Dewanny.

371. The origin of the proprietary and hereditary rights of the zemindars is uncertain; conjecture must supply what history does not mention; they probably existed before the Mahomedan conquests, and, without any formal acknowledgment, have acquired stability by prescription. I do not admit the sunnud, which the zemindars sometimes receive, to be the foundation of their tenure; which, though it may acquire confirmation from it, exists independent of this deed. The origin of the possession of some zemindaries may be traced to a grant, but the inheritance goes on, without it.

372. The revenues of the land belong to the ruling power; which, being absolute, claimed and exercised the right of determining the proportion to be taken for the state.

373. The rights of the zemindars are limited and conditional. They cannot alienate lands from the public assessment, without the permission of the supreme authority; they are bound to make good their stipulated payments of revenue, under the penalty of suffering an equivalent loss of property, or of being deprived of the whole; and it is also their duty to preserve the peace of the country from infringement, and to secure their lands from inundation, by repairing the embankments of the rivers. The performance of these functions, supposes the means of discharging them to be left with the zemindars.

374. Formerly, their services were required for the defence of the state, against rebellion or invasion, when they possessed the means of furnishing this assistance. This obligation was chiefly exacted from the principal zemindars; but was binding upon all.

375. The government, in virtue of its claim to a portion of the rents, considered itself entitled to the minutest information regarding the land, its produce, the rents paid by the ryots, and all transfers in their possession. The duty of the mofussil canongoes was to record and furnish this information, and the accounts formerly kept by them were calculated to afford it.

376. The sanction of government was often given to sales, mortgages and successions; but the want of it did not, as far as I know, render them invalid.

377. No alienation of land by the proprietor, or diminution of the rental, could deprive the supreme authority of its title to the revenues of the land; it of course exercised the right of resuming such alienations, and of re-annexing them to the public assessment, as well as of enquiring into fraudulent diminutions of the jumma.

378. The government sometimes interfered in regulating the rents paid by the ryots, and in some cases, employed its own officers to collect them. Jaffier Khan's conduct offers a precedent of an interference to the exclusion of their zemindars; and the Institutes of Akbar show, that the relative proportions of the produce were settled between the cultivator and the government; yet in Bengal, I can find no instances of government regulating those proportions. Although the nazims have attempted to collect the rents from the ryots, those attempts have been partial only, and do not warrant an inference that they were systematically pursued, which I do not believe was the case. The practice of appointing an officer to superintend and control the conduct of the zemindars was a more limited exercise of this authority, and was more general. This is established by a variety of instances. The officers thus employed, were denominated amils and sezawuls.

379. Admitting the proprietary rights of the zemindars, wherever government supersedes the rights properly connected with them by collecting the rents from the ryots through its own officers, it follows that some provision should be made for the subsistence of the zemindars. I cannot find that this was ever formerly done in Bengal; nor can I learn that the Mogul government in this subah, ever established the proportion of the rents to be paid by the zemindar, the profits which he was to receive, or the allowance to be made to him, in case of his temporary dispossession. I conclude that the rules of limitation in these instances, were never fixed. The settlement of Turymull appears to me to have furnished the standard for the demands of the state upon the zemindars, from the period of its establishment to the administration of Jaffier Khan, unless the measures of Sultan Sujah, of which I have no accurate information, should be deemed an exception. The augmentation of the general assessment by him, was moderate.

380. Zemindars, during this interval, enjoyed the profits which they received, over and above the stipulated standard; and when they were temporarily dispossessed of the management, retained their nankar lands only, without receiving any additional allowances; when a zemindar was deprived of his property, his right to the nankar ceased, and was transferred to his successor.

381. The variation in the public demands from the standard of Turymull, for a period of one hundred and twenty years, was so small, that the profits of a continued management would furnish a subsistence, during a temporary dispossession; that the zemindars were often taxed by the nazims, or their officers for their private emolument, beyond the established demands, must be deemed probable, and during the period in question, they could afford it.

382. Rights depending upon the discretion of the ruling power, must be deemed precarious; despotism could extend its claims to the subversion of the rights of the zemindars, without an avowed and direct infringement of them, but its practice, generally speaking, has been in favour of them. The zemindars of Bengal were potent and numerous in the reign of Akbar, and they existed when Jaffier Khan was appointed to the administration, under

under him and his successors, their respective territorial jurisdictions appear to have been greatly augmented; and when the English acquired the Dewanny, the principal zemindars exhibited the appearance of opulence and dignity.

383. A property in the soil, must not be understood to convey the same rights in India, as in England; the difference is as great as between a free constitution and arbitrary power. Nor are we to expect under a despotic government fixed principles, or clear definitions of the rights of the subject; but the general practice of such a government, when in favour of its subjects, should be admitted as an acknowledgment of their rights.

384. From these data, others may be enabled to place the subject in a clearer light; and to reconcile the principles of right, with the practice of an arbitrary government. I have endeavoured to point out what it actually left to its subjects, under the assertion of claims apparently calculated to leave them nothing: this part of the precedent is most worthy our imitation.

385. In India, the land has always furnished the chief revenues of the state, and the taxes are immediately imposed upon it; commerce has rarely been considered of importance.

386. Talookdars who pay their rents to the officers of government, are in all material respects, on the footing of zemindars; but they enjoyed a privilege which has of late years been invaded, that of an exemption from an augmentation of their rents; and on the other hand, they have obtained remissions.

387. Those who pay to the zemindars are more dependant; but it is a general rule I believe, that their rents shall not be liable to augmentation at the will of the zemindar. That they were subject to a proportion of the increase demanded from him, must be understood; but since the increase and deductions have been imposed and granted upon an estimate only, without reference to any fixed rule or rate, the variations of practice with respect to talookdars will be found to supersede all rule. A talookdar of either description, who has once been allowed a remission, is subject by prescription to a future increase; where he has paid the same rents invariably, from the establishment of his tenure, he is not liable to it; the terms of the conditions by which he holds his talook, are sometimes special, and furnish the particular rules to be observed between him and the zemindars.

388. With respect to the ryots, their rights appear very uncertain and indefinite. Whilst the demands of government upon the zemindars were regulated by some standard, as I conclude it was from the time of Turymull to that of Jaffier Khan, they had little temptation or necessity to oppress their ryots; but the same variable discretion which has affected the payments required from them, has extended in the same manner to the ryots. The rates of the lands were probably fixed formerly, according to the nature of the soil and its produce; the cesses imposed by the zemindars were an enhancement of these rates, and arbitrary without being at first oppressive.

389. It is, however, generally understood, that the ryots by long occupancy acquire a right of possession in the soil, and are not subject to be removed; but this right does not authorize them to sell or mortgage it, and it is so far distinct from a right of property. The zemindars, other rights, under a despotic or varying form of government, is precarious. The zemindars, when an increase has been forced upon them, have exercised the right of demanding it from their ryots: If we admit the property of the soil to be solely vested in the zemindars, we must exclude any acknowledgment of such rights in favour of the ryots, except where they may acquire it, from the proprietor.

390. Although much has been said with respect to the ryots, I shall nevertheless enter into a more particular detail of what regards them.

391. In every district throughout Bengal, where the licence of exaction has not superseded all rule, the rents of the land are regulated by known rates called *Nirk*, and in some districts, each village has its own; these rates are formed, with respect to the produce of the land, at the rate of one rupee per bega; some soil produces two crops in a year of different species, some three; the more profitable articles, such as the mulberry plant, beetle leaf, tobacco, sugar cane and others, render the value of the land proportionably great.

392. These rates must have been fixed upon a measurement of the land, and the settlement of Turymull may have furnished the basis of them. In the course of time, cesses were superadded to that standard, and became included on a subsequent valuation, the rates varying with every succeeding measurement. At present, there are many abwabs or cesses collected distinct from the *nirk*, and not included in it, although they are levied in certain proportions to it.

393. The following Abstract of a Ryot's account, taken near eight years before this time, will show the mode in which this is done:

Rent of 7 begas 12 cottahs 7 chattacks of land, of various produce, calculated at a certain rate per bega according to its produce, extracted from an account R^s A. G.
of demands and payments, called Hissawb Korcha - - - - - 14 0 8

Abwab Cesses:		
Chout at 3/16 p ^r R.	- - - - -	2 10 0
Poolbundy, a half M ^o demand or 1/4 of the jumma	- - - - -	9 7 2
Nuzzerana one M ^o or 1/16	- - - - -	1 2 15
Mangun d ^o d ^o	- - - - -	1 2 15
Fouzdarry 3/4 of one M ^o amount or 1/16	- - - - -	14 15 0

G g g

Company's

Company's nuzzerah one month & a quarter	Brought over	-	-	14	0	8	0
Batta, one anna p' R.	-	-	0	1	7		
	-	-	0	0	14	8	12 2 2
	Total	-	-	22	12	10	2
Khelaat at 1 anna & half p' each rupee of the above sum	-	-	2	2	1	2	
	Total jumma	-	-	-24	14	12	0

394. The first sum of R⁴ 14. 0. 8 is called the original rate of the land, but even this may include cesses consolidated into it; some of the abwab, or cesses, since added, are subsequent to the period of the Dewanny.

395. If the accounts of the same land were now examined, some additional impositions might appear. The zemindars introduce them by degrees, at intervals of two, three, four, or five years, and rarely attempt them for two or three years successively. Solicitation and influence are equally employed to effect the establishment of them; and a ryot, where the burthen is not too heavy, will rather submit than resist or complain. Temporary extortion may be practised at any time; but a permanent exaction of this nature can rarely be established by force alone upon the ryots.

396. Tucka puttahs generally express a fixed rate for the land at so much per bega, without any other article; but the sum total includes the several existing cesses at the period of adjustment, and others are sometimes again added and consolidated.

397. When the rents by successive impositions become too heavy, the ryots either abscond, or the zemindar allows them a compensation by giving them other land at a favourable rate; but seldom by remitting either the imposts or diminishing the rates of the other lands. In some places, however, the accumulation of abwab has caused a proportionate diminution in the assul; this is particularly the case in Dinagepoor.

398. When a measurement of the lands takes place, the existing rates are confirmed, and generally with some additions. Where none can be found, a reference is made to the rates of other lands of the same quality, in the vicinity of the spot measured; but the adjustment of them in that case, is a business of considerable difficulty. Every part of the transaction is a subject of contention; the demands on both sides are unreasonable, and are finally terminated by a compromise.

399. It is the business of the putwarce to register these rates, which were also formerly recorded by the Mofussil canongoes; and these, when wanted, became open to the inspection of the government.

400. It would be impossible, I conceive, to fix specific rates for any one species of produce, in any district generally; the quality of the soil and the situation of the land, as enjoying the advantages of markets and water-carriage, must determine it. The remark applies to every species of produce.

401. Where the rates of land are specific and known, a ryot has a considerable security against exaction, provided the officer of government attends to his complaints, and affords him redress; and without this he can have none. The additional sanction which he derives from a puttah, supposing it to be properly drawn out, is this; that it specifies, without reference to any other account, the terms upon which he holds the land, and the amount of the abwab or cesses, which are not mentioned in the nerkbundy, nor always in the jumabundy.

402. In those places where the accounts are kept with the most regularity, and the established rates adhered to, the annual adjustment of the rent to be paid by each ryot, is not made without difficulty. The usual mode is to form a survey of the ground, and compare it with the accounts of the former year, in which every species of cultivation is specified, together with the relative situation of the land. Where the general appearance of the land corresponds with the detail of it in the accounts, the rent is adjusted without much difficulty; but where it differs, either by exhibiting a greater quantity of land in cultivation, or any article of a superior quality on the same land, the rents of such land are demanded, and a measurement is often adopted to determine them. The nature of the business shows that it can only be effected, by a person well versed in it.

403. In the ordinations of the emperors, the officers employed in the collections are constantly encouraged and required to preserve the more valuable species of produce.

404. I suppose that the rents in Bengal may be collected according to ascertained rates throughout two-thirds of the country; and, notwithstanding the various abuses which I have detailed, it is evident that some standard must exist; for, without it, the revenues could never be collected from year to year as they have been. Exactions on one side, are opposed by collusions, on the other; but we may with certainty conclude, that the ryots are as heavily assessed as ever they were.

405. The land is divided into ryotty and khemar; the rents of the former, are paid in money, and of the latter, in kind. The usual division is half to the zemindar, and half to the cultivator; but some part of the expenses generally fall upon the latter, in addition to the stipulated proportion.

406. Puttats to the khode khosht ryots, or those who cultivate the land of the village where they reside, are generally given, without any limitation of period; and express that they are to hold the lands, paying the rents from year to year. Hence the right of occupancy originates; and it is equally understood as a prescriptive law, that the ryots who hold by this tenure, cannot relinquish any part of the lands in their possession, or change the species

species of cultivation, without a forfeiture of the right of occupancy, which is rarely insisted upon; and the zemindars demand and exact the difference. I understand also, that this right of occupancy is admitted to extend, even to the heirs of those who enjoy it.

407. Pykaust ryots, or those who cultivate the land of villages where they do not reside, hold their lands upon a more indefinite tenure. The puttats to them, are generally granted with a limitation in point of time: where they deem the terms unfavourable, they repair to some other spot.

408. Such are the general usages and practice, as far as I have been able to ascertain; but there are local customs which can only be known by an examination on the spot. In some parts of the country, I understand that the zemindar is, by prescription, precluded from measuring the lands of the ryots, whilst they pay the rents according to the puttah and jumabundy. Amongst the inconveniences and abuses which may be inferred from this detail, the principal appear to be these:

The gradual introduction of new impositions.
The number of them, and intricacy attending the adjustment of the ryots' accounts.

409. I shall now proceed to state and consider the several propositions which have been made at various times, for the introduction of regularity, and the correction of the existing abuses.

410. Mr. Francis proposed, that it should be made an indispensable "condition with the zemindar, that, in the course of a stated time, he shall grant new puttats to his tenants, either on the same footing with his own quit rents; that is, as long as the zemindar's quit rent remains the same, or for a term of years, as they may agree." The former is the custom of the country. This will become a new assil jumma for each ryot, and ought to be as sacred as the zemindar's quit rent. The puttah should be expressed in the simplest terms possible, without a single abwab or muthote; so much p' bega of land which he cultivates, varying only according to the articles of produce, or quality of the soil.

411. By some, it has been proposed, that the collectors should grant puttats to the ryots; and we have, I believe, on some occasions, authorised this measure; but of late the applications on this subject, have been postponed for general consideration.

412. It may be here proper, in addition to the observations which I have already recorded, to collect into one view, the suggestions of the collectors upon this subject.

BEERBHOOM AND BISHENPORE.

413. The collector, after enumerating the various frauds and impositions which exist, and which seem principally practised by the head ryots or munduls, recommends the general distribution of puttats throughout Beerbhoom, as necessary to guard against them; and proposes a form for this purpose.

414. In additional security to the grand objects aimed at by the distribution of puttats, he suggests the appointment of a sheristadar for each pergunnah. The description of the functions to be executed by this officer, shows them to be of the nature of those formerly performed by the naib canongoes, with some extension of authority. He communicates the regulations adopted by himself, for deciding upon the claims and disputes of the ryots.

415. But in Bishenpore he does not recommend puttats, for this reason; that it would preclude government from the benefit of discovering frauds and collusions.

BURDWAN.

416. In this zemindary, the collector informs us that not more than a fourth of the ryots are in possession of puttats, and that those are granted by the farmers, or their gomastahs, and not by the zemindar; that the rent paid by the ryots is regulated by custom and usage, and that the puttats are not permanent; for where a more profitable species of cultivation is produced than before, the profit is accounted for by the ryots. Some of the puttats which I have seen, contain a condition to this effect. He further adds, that the distinctions in the tenures of the ryots, render any general form of puttah impracticable, nor a fixed quit rent possible, either upon the quantity of the land, or the quality of the produce; that the latter varies from accidental causes.

417. In obedience to orders, he has nevertheless, with the assistance of one of the ablest zemindary officers, drawn out the form of a puttah, observing at the same time, that the constant opposition to all innovations in mofussil management, renders its process doubtful. In addition to this detail, I must further add, what I believe to be a fact, that the zemindary of Burdwan is at present in the highest state of cultivation throughout, although the ryots there, are taxed heavier than in any district in Bengal.

DACCA.

418. The remarks apply to one division of the province only. The collector, Mr. Day, informs us, that the mode of collecting in the northern parts of the Dacca district, is by making a hustabod or measurement of the lands held by each renter, immediately previous to the harvest, agreeably to which the lands are valued and rents received. He apprehends the same mode prevails elsewhere, and that nothing can be more discouraging to the renters.

419. The zemindars in general, enter into no engagements with the ryots, but collect what they can. Allowed remissions never extend to ryots; they feel no increases.* The impositions are said to be numerous and unascertainable, and the want of engagements renders it impossible to detect abuses: this will require immediate remedy; and he proposes that the zemindars shall be compelled to enter into engagements with the ryots, for the periods of their own leases. He sends the form of a puttah.

MOORSHEDABAD

* sic. in orig.

MOORSHEDABAD.

420. The collector proposes various forms of pottahs, according to the rates of the lands, and the fixed or occasional residence of the ryots; he observes that these rates have been formed from a minute inspection of the Mofussil accounts, the ryots, puttahs, and a measurement of at least one village in each pergunnah; that the ryots from all parts came and examined the accounts and approved the form; a time was allowed for objections, but none were made.

CHITTAGONG.

421. The rents of this district are collected by rates established by a measurement and jumabundy formed in the Bengal year 1174. It has never been the custom to grant puttahs to the fixed jumabundy ryots, who would refuse them, on an idea that the zemindars might then grant puttahs to whom they pleased; the rates and rules of assessment do not vary, and the jumabundy being established, impositions on the ryots are easily ascertained and redressed.

NUDDEA.

422. The collections from the ryots in this district, are regulated by the amount paid in the last and preceding year; that without a measurement and jumabundy, the custom of granting puttahs and collecting by them, could not be introduced, as the quantity and quality of the land must form the basis of an equal assessment, and both, with the rates, ought to be specified in the puttah. In Mahomed Amynpore, which forms a part of the Nuddea collectorship, the same rule of collection prevails; but a hustabood was formed from the mofussil papers in 1178 Bengal style, by Mr. Lushington. No oppressive impositions have since been made, the ryots do not desert; and their situation appears tolerably satisfactory. In Satsyka, and other places under the same authority, the usage is similar.

JESSORE.

423. The various inequalities in the rates of assessment, and the abuses prevailing, are related by the collector, and suggested to him the recommendation of abolishing the present puttahs and granting others. He proposes the form of a puttah, which has been drawn out with the concurrence of the canongoes; the object of this, is to fix specific rates, at which each article of assessment upon the assul jumma is to be collected, and not a specific sum for a given quantity of land, which would be impossible, unless a general measurement and new valuation of the lands were authorized. I am not sure that I understand the proposition.

424. The collector discusses at large the subject of granting puttahs, and the mode in which it should be done, and his arguments merit attention; but I have extracted in this place, whatever appears material to the question, in one point of view only. It may, however, be proper to advert to a custom subsisting in Jessore, viz. That the nominal rate of begas, where their puttahs state five only; and upon this last quantity, the assessment of three rupees for each, is made.

RAJSHAHY.

425. I could wish that the information on this extensive district, had been more particular; the material part of it relating to the present question, is as follows:
That there is no difficulty for a capable mohurr to detect oppression on a ryot, as far as the enquiry depends upon his puttah, except where the batta is adjusted. That the ryots would hear of the introduction of new puttahs with an apprehension that no explanation could remove, and that he cannot transmit forms of puttahs to be executed by the zemindars and farmers to the ryots. That the rates of land may be procured, but that the great difficulty still remains unconquerable to any body but a zemindar, of ascertaining the quantity.

DINAGEPORE.

426. The abuses detailed, sufficiently pointed out the necessity of regulating the demands upon the ryots by some rule. The collector accordingly proposes the introduction of puttahs, but in a mode different from all others. He assumes the demand of government upon the zemindar, as the foundation that is to be apportioned out through the pergunnahs and villages, and thence to graduate to the ryot by certain rules. The settlement, when it arrives at this gradation, is to be assessed upon the land, at a fixed rate per bega. He states the difficulties attending the execution of this plan, and the means of counteracting them, and observes upon it, that in the opinion of intelligent people, no other mode for the introduction of puttahs can take place. He proposes, that no puttahs should be valid, without the collectors signature.

SYLHET.

427. Of this district little need be said, as the very peculiar circumstances of it, have induced the board to order a measurement of it, which is now under execution.

RANGPUR.

428. The varying customs of the different districts classed under this collectorship, render it difficult to lay down any rules for preventing abuses, which the collector only can prevent; it is usual for the zemindars to give ticka puttahs at the beginning of the year, but if the grain is dear, they insist upon being paid in kind. The remedy for this oppression, is to punish exemplarily all abuses of this nature.—No measurement has ever been made of Jeldia. A form of a puttah is proposed, which he thinks will operate particularly well in Jacheat.

RUNGPORE.

429. The collector as long ago as March 1787, proposed the form of a puttah in Carjeehaut, which is not yet effectually carried into execution. He now recommends a general form for the districts under his charge, upon similar principles.

PURNAH.

430. The detail of the situation of this collectorship is very minute. It is proposed by the collector, that he should be allowed to grant puttahs under the seal of the cutcherry, at a certain sum, including rents and taxes; that by this mode the annual traffic carried on by the munduls and putwarries in puttahs will be prevented; the demands of the zemindars will be limited; nor can the ryots lower the dues of government.

24 PERGUNNAHS.

431. A form of puttah has already been adopted for the lands under this division, and the collector informs us, that puttahs are granted according to that form, and a general register kept of them.

432. This detail, without extending it unnecessarily, points out the objections to the immediate establishment of general rules, and the necessity of adopting them to the local circumstances of each district. In deviating from established usages, we run a risque of substituting others of more detriment, in their room. No order of government should ever be issued, unless it can be enforced; to compel the ryots to take out puttahs where they are already satisfied with the forms of their tenure, and the usages by which rents are received, would occasion useless confusion; and to compel the zemindars to grant them under such circumstances, or where the rules of assessment are not previously ascertained, would, in my opinion, be nugatory. When Mr. Francis proposed that the zemindars should be compelled to grant puttahs to the ryots within a limited time, he was not aware perhaps of the little intercourse subsisting between the more considerable zemindars and the ryots, nor that puttahs are generally granted by the farmers, gomastahs, and munduls of the villages. To require that the puttahs should be given for a definite time, as proposed by some of the collectors, would diminish the force of that prescription which established a right of occupancy in favour of the ryots. In some places, as for instance in Jessore, the issuing of puttahs at present, would tend to the confirmation of the existing abuses, by which it appears, that the zemindar is more defrauded than the ryots oppressed, notwithstanding the numerous taxes imposed upon them.

433. In authorizing the collectors to grant puttahs to the ryots, we certainly deviate in some degree, from an established principle, which I always assume, that the zemindars are the proprietors of the soil. I have admitted, it is true, on the grounds of precedent, the right of the government to interfere in regulating the assessment upon the ryots; but I object to the policy and propriety of this interference, without evident necessity: where a zemindar has refused or evaded the execution of the orders prescribed to him for the security of his tenants, or is unable to execute them, the interference of the collector may be expedient. The regulation of the rents of the ryots is properly a transaction between the zemindar or landlord and his tenants, and not of the government; and the detail attending it, is so minute as to baffle the skill of any man, not well versed in it. Where rates exist, or where the collections are made by any permanent rules, the interference of the collector would be unnecessary; where the reverse is the case, he would find it difficult to adjust them. Errors committed by a collector, should not be left to the subsequent correction of a zemindar; but it is the duty of an officer of government to correct those of the zemindars. Nothing but necessity should ever induce us to authorize the collector to fix the rates of assessment on the land. In trusting to established custom, and to the Mofussil officers under the inspection of a collector, who has mindarray servants, we have a more safe reliance than the interposition of a collector, who has already sufficient employment to occupy his whole time. I do not see the same objection in authorizing him to affix his signature to the puttah or jumabundy of a ryot, after it has been settled by the zemindary officers. I proceed to other propositions.

434. Mr. Hastings and Mr. Barwell, in their minute for the future settlement of the revenues, recorded on the 22d of April 1775, propose that all new taxes which have been imposed upon the ryots in any part of the country, since the commencement of the Bengal year 1172, being the year in which the Company obtained the dewanny, be entirely abolished. Mr. Grant, in his address of the 28th of February 1788, makes the same proposition with respect to the dewanny lands, but with a qualification which apparently removes part of the difficulties attending the proposition; adding, that the Company do restrict their annual demands upon those lands to the assul, abwab, kefayet and tawfur of the dewanny, to be levied in the form of a simple assessment, and to be subject only to a deduction of the established amount of all the Mofussil charges and native management suggested with regard to those and the dewanny lands. The consideration of Mr. Grant's proposition will apply to those and the dewanny lands. It does not follow that a measure, proper and practicable in the year 1775, is equally so, at this period; and although it ought not to be now attempted, in execution, I shall state my reasons why I think it ought not to be first, as furnishing the standard for the demands of government upon the country; and secondly, as establishing the rules for collecting the rents from the ryots.

Mr. Shore's Minute of June 1789, respecting Permanent Settlement of Lands in Bengal.

436. With respect to the first, I think we have in the accounts supplied by the collectors, and their experience, a better standard for regulating the demands of government.

437. With regard to the second, it has been already observed, that the mode by which the demand of government upon the zemindar was regulated, and that by which the rents of the ryots were collected, are different. Admitting that in some instances, the ryots paid the taxes imposed by the nazims upon the zemindars, in the same proportions to the assul, and under the same denominations as the zemindars, this was by no means invariably the case; on the contrary, I hold the reverse generally to be true.

438. In Nuddea, for instance, seven articles of abwab out of the twelve specified by Mr. Grant, were imposed upon the zemindars, viz. *khusnoreesec*, *nuzzarana*, *mokurrery*, *zer mathote ahub serf sicca* 1 $\frac{1}{2}$ anna, *abwab Fonzdarry*, and *chout marhatta*; and of these only the two last, were levied from the ryots. In Mahomed Amynpore, five were imposed upon the zemindars, and three of the five *mathoot fulkarrak chout mahratla*, and *serf sicca* 1 $\frac{1}{2}$ anna in the rupee upon the ryots. In Satsyka six were levied from the zemindars, and one only of the six, the *chout Mahratta*, from the ryots. This last is doubtful; but the ryots of Nuddea had, as long ago as the year 1724, been taxed with two articles named *beekee* and *haldaree*, amounting to one anna six gunds in the rupee; and in 1751, another was added under the denomination of *subdharree* being about two annas in the rupee. If, therefore, we were to adopt Mr. Grant's proposition for restricting the demands to the twelve ascertained legal articles of exaction at the time of the dewanny, by which I understand those enumerated in his Analysis, we should exclude the three which had been previously established, and which to this day subsist, amounting to three annas 16 gundas: to avoid the loss occasioned by such a defalcation, we must add the three to his list, in which they do not appear. This might be done where they are known, but should not take place at random.

439. In Jessore, exclusive of fourteen articles imposed upon the zemindars by the nazims, twelve of which descended to the ryots, there were nineteen distinct articles collected from the latter. The *nuzzeranah mokurrery*, mentioned in Mr. Grant's list, was not paid by them.

440. In other districts, similar variations occur. What has been stated is sufficient to show the danger of complying with his proposition without an accurate knowledge of the state of taxation, both at the sudder and in the mofussil, at the period of the dewanny. Without this, we should not know what we confirmed, nor what we rejected of the mofussil taxes. I find no detail in Mr. Grant's Analysis.

441. The collector of Nuddea, in an address to the board of revenue dated the 6th March 1787, proposed the abolition of sundry taxes established in 1190 and 1191. Upon further inquiry and subsequent experience, he found that deductions had been granted in lieu of them, and that they were not so oppressive, as he first supposed. He accordingly recommended that the revenues should be collected agreeable to the rates of 1191. Thus, practical experience corrects the errors of theory. The collector also of Jessore informs the board of revenue in an address dated June 25th 1788, that the old assul jumma is in many places extended or else lost, in the accumulating taxes that have been subsequently added, and constitute the present jumma. The information of the collector of Dinagpore to the same point, has been already quoted.

442. In the Houghly district, a jummahundy was formed by Mr. Lushington in 1778, which has since furnished the rules by which the ryots payments have been made.

443. Now let us suppose that an order were issued for abolishing all taxes imposed since the dewanny, and trace the consequences.

444. The zemindars and farmers, in the first instance, must revert to the accounts of that year, to know what taxes were collected from the ryots. It is probable, and I may venture to say certain, that the accounts in many places would be lost, or so confused, as not to be traced; and in this case the measure would be impracticable. Let us suppose, however, that the accounts are forthcoming: the trouble of tracing, examining, and applying them would be endless; and after all, it may be doubted whether the ryots would agree to the substitution of the rates of the period referred to, for those now paid by them, and whether they would benefit by the alteration. Considering the variations in the state of the mofussil since 1765, the application of the documents and records of that period, would be difficult.

445. The promulgation of such an order, as Mr. Grant observes, is very easy; but the immediate consequence would be a diminution of the public revenue. This necessarily diately revived and established, the loss would be certain during the first year, probably to the amount of one-fourth of the public revenue.

446. After all I see no advantage that would be gained by it. If the assul jumma, with the twelve subahdarry abwab formed the measure of the ryots payments, then indeed it might be considered as a standard for the public revenue, and for limiting and ascertaining the rents paid by the ryots. But we have direct proofs to the contrary; and this, in my opinion, furnishes an incontrovertible objection to the adoption of Mr. Grant's suggestion. The *nuzzeranah*, which existed to so large an amount in Dinagpore, is not mentioned in his Analysis.

447. If there appeared to me any valid reasons for assuming the collections of 1765, as a standard for the rents from the ryots at this period I should propose, in the first instance, that the collectors should be required to furnish an account of the rates of taxation at the former

former period, and to give their opinions whether the adoption of them would be practicable; and if it would be attended, with any beneficial effects to the ryots, or with advantage to government. Without this information, the promulgation of the order proposed by Mr. Grant, would infallibly produce, in my opinion, the greatest confusion throughout the districts, and a certain diminution of the present assessment; it would also load us with a detail, which we should find it difficult to get through. The necessity of the measure ought to be established beyond all doubt, to induce us to adopt it, with such probable consequences.

448. These are the arguments which occur against the measure, as a general proposition: I will not assert that it may not be partially practicable, in particular instances; and if from the reports of the collectors, which will be distinctly examined, this should appear to be the case, we may then adopt it, when it cannot be attended with the apprehended inconveniences.

449. I shall now state the measures which have heretofore been adopted for the purpose of limiting the exactions of the zemindars and farmers, and the collusions of the ryots, as well as the reasons which have prevented their operation.

450. When the five years settlement was concluded by the committee of circuit, several conditions were inserted in the agreements of the farmers and zemindars, calculated for the security of the government and benefit of their tenants. Thus, they were prohibited resuming lands applied to religious or charitable uses, exclusive of the original revenue land, and collecting the various impositions known by the name of *bazee jumma*, *haldarry*, *moracha* and *salamy*. They were precluded making any new grant of *bromutter*, &c. they were directed to collect from the cultivated lands of the ryots in the Mofussil, the original jumma of the last and foregoing year, and abwab established in the present, and on no account, to demand more; where the lands were cultivated without puttahs by the ryots, they were to collect, according to the rates of the *pergunnah*. By another clause of the rates of the former *mulguzarry*, the puttah for the present year's cultivation was to become the standard of the collections from the ryots, and penalties were enacted for a breach of this. The receipt of any *nuzzer salamy parbunny* was prohibited.

451. A mohrer was also appointed on behalf of government to take comparative account of the sherista; and secret and clandestine collusions were expressly prohibited.

452. In explanation of a former article, it was ultimately fixed; that the assul and abwab of 1172, together with the abwab accumulated thereon by the records of the sudder since the year 1173, were to be consolidated, and to form the standard of the collections.

453. The regulations, though less accurate in terms than they might have been, had a reference to an established principle of collecting, and it is very apparent, that if they had been enforced, the present difficulties would not have existed; but the truth is, that they were not; and at the expiration of the five years, the state of the Mofussil was less known, than when the settlement took place.

454. The farmers collected, what they could; they measured their demands, by the abilities of their tenants. Ignorance of the actual state of the Mofussil, was a bar to the detection and prevention of abuses. The government, embarrassed by two opposite motives, the necessity of realizing the settlement which they had made, and a desire to restrain them. The were sometimes obliged to support the farmers, and at other times to restrain them. The recal of the effect, however, in both cases, was a deficiency in the public payments. The recal of the collectors in 1781, contributed still further to involve all past experience in obscurity, and to multiply the confusion which prevailed.

455. The caboolat then established, has been since continued; and every succeeding farmer, by the terms of it, has deemed himself authorized to collect what his predecessor demands. Hence every new cess has in fact, become confirmed.

456. The only observation which I shall here add to this detail is, that we are not to infer the inutility of the restrictions imposed, because they were not enforced; a distinction which may with great justice be applied to the measures of this government.

457. The leading principles upon which I shall ground my propositions for the ensuing settlement, are two.

458. The security of government with respect to its revenues; and the security and protection of its subjects.

459. The former, will be best established by concluding a permanent settlement with the zemindars or proprietors of the soil; the land, their property, is the security to government.

460. The second, must be ensured by carrying into practice, as far as possible, an acknowledged maxim of taxation. That the tax which each individual is bound to pay, ought to be certain, and not arbitrary. The time of payment, the manner of payment, the quantity to be paid, ought all to be clear and plain to the contributor and every other person.

461. It is essential to the success of these principles, that the settlement be made upon such fair and moderate terms, that the zemindars may derive advantage from their engagements, after a due performance of the stipulations contained in them. The period of the settlement is prescribed in the 56th paragraph of the letter from the Court of Directors by the Swallow, in the following words: "We therefore direct that you form the assessment for a period of ten years certain." But it is also necessary to advert to the directions, in the 52d paragraph of the same letter.

Mr. Shore's Minute of June 1789, respecting Permanent Settlement of Lands in Bengal.

Mr. Shore's Minute of June 1789, respecting Permanent Settlement of Lands in Bengal.

"It is therefore our intention that the jumma now to be formed, shall, as soon as it can have received our approval and ratification, be considered as the permanent and unalterable revenue of our territorial possessions in Bengal, so that no discretion may be exercised by our servants abroad in any case, and even by us, unless some urgent and peculiar case, of introducing any alteration whatever."

462. The settlement is then to be made for a period of ten years certain; but with a view to permanency.

463. To accomplish these measures, we must pay due attention to the existing circumstances of the country, adverting at the same time, to the most approved practices of Mogul finance, which may be adopted as far as they are compatible with the principles and form of our government. To establish at once a perfect arrangement, would be impossible; but our regulations, should have a view to it. In combining temporary expedients with permanent arrangements, the former must be so modified as not to impede the operation of the latter, but to lead to them, and promote them.

464. The *tukseem* of Turymull, which was adhered to for a long period, was well adapted to the circumstances of the government and the country. The name is still kept up, although there is reason to suppose that long before our accession to the dewanny, a new *tukseem* had in fact taken place.

465. Bengal was formerly portioned into a certain number of *sircars*, and each *sircar* into a number of *pergunnahs*, and these again into *terfs kismuts* and villages, and the revenue of each subdivision was recorded in the *tukseem*.

466. It should be our object to obtain a similar account, not I think by reverting to the antient account, and after comparing the differences which have taken place, to re-establish the division of it, which would be little applicable to the existing state of things; but by assuming as a ground-work the present distribution of the country into collectorships, after such correction as it may admit, and by obtaining through the different collectors, an account of the distribution of the revenue upon *pergunnahs* and villages throughout their respective jurisdictions.

467. To perform this, we must first determine the number of *pergunnahs* in each *zemindarry*, and prescribe a form of arrangement for them, which shall be established by law, imposing penalties for every unauthorized alteration. I do not by this mean to prevent a *zemindar* changing the subdivisions of a *pergunnah*, but to require only that the constituent subdivisions shall always stand under the same *pergunnah*, where they are originally placed, and that they shall not be transferred to any other. Thus, supposing a *pergunnah* to be portioned out into five or more *terfs* or *kismuts*, comprehending the whole, it shall stand in the accounts as one article only, comprizing so many divisions. This will not interrupt the operations of the *zemindars* in making a settlement, which must be accommodated to the prescribed distribution of the lands.

468. Secondly. When this account is completed, another must be formed, showing the component parts of the *pergunnahs*; the divisions of the *pergunnahs* into *kismuts* and *terfs* is arbitrary, and liable to frequent variation, but the villages are more permanent. These must therefore form the particulars of the second account, and the names of them should be fixed, not liable to any alteration.

469. To these propositions I see no material objections; but they suggest a very important question, *whether the tukseem account shall contain the actual assessment upon the subdivision of the zemindarry, or only the proportions of each to the revenue assessed upon the whole, by government.*

470. As preparatory to a decision upon this question, it may be proper to enumerate the advantages which would ensue from obtaining accounts of the assessment, upon every portion of land, and the objections to the measure; to consider whether the same advantages may be procured by other means, what inconvenience would result from neglecting them, and whether, upon the whole, they are sufficient to overbalance the objections against it.

471. The advantages resulting from it, will be these:

First. The government will obtain, in the course of time, a more accurate account of the resources, and progressive information of the improvement or decline of the country.

Secondly. They will possess the knowledge requisite to manage the collections through their own officers, in case the adoption of this measure should be eventually expedient, and of employing, when wanted, their interference to correct the irregularity or inequality of the assessment.

Thirdly. In the event of balances, they will be furnished with a standard for fixing the value of land in case of sale.

Fourthly. They will possess the means of ascertaining the truth of any representations of the *zemindars* on losses sustained by calamities, and a rule for determining the necessity of relief, and the quantum of it.

Fifthly. Whenever it may be necessary in any disputes regarding the boundaries, proposed account will furnish the basis of comparison, and in time become a new *tukseem* for the country.

Sixthly. The accounts required will afford information respecting all persons employed in the collection of the revenues, both as to their conduct and capacity, as well as the means for preventing breach of engagement and extortion.

472. I shall now state the objections to each of these arguments, in the same order in which they occur.

473. First.

Mr. Shore's Minute of June 1789, respecting Permanent Settlement of Lands in Bengal.

473. First. It may be urged that unless government intend to raise the revenues of the lands in future, any further knowledge of the value of them beyond what we at present possess is unnecessary; and to demand the accounts of it, would only tend to excite suspicions in the *zemindars*, that the present assessment would not be permanent. The Court of Directors are themselves satisfied upon this point, and discourage the idea of local investigations into the value of the lands; directing, that when the tribute of each *zemindar* is fixed, he shall remain undisturbed in the administration and enjoyment of his estate, and be assured that as long as he pays his stipulated revenue, he shall be subject to no scrutinies or interposition of the officers of government, unless where a judicial process may become necessary, to adjust claims between him and tenants, or *talookdars*, or co-partners of the same *zemindarry*.

474. If the amount of the settlement is to be re-adjusted at the expiration of the ten years, these accounts will be necessary; but if it is to be confirmed in perpetuity, they may be dispensed with.

475. The board have lately had before them very positive assertions, that the country is capable of yielding an increase of revenue exceeding a crore of rupees. I have already given my opinion in opposition to them, and have stated the arguments by which it is supported. With me, therefore, these assertions have little weight; and as they have long been before the Court of Directors, without producing any orders in consequence, it is to be presumed that they adhere to their more moderate opinions, so amply and decisively expressed in their letter by the Swallow. I see no reason, therefore, for adopting any measures contrary to the spirit of the orders by that conveyance, on the grounds of Mr. Grant's arguments or assertions, or those of others.

476. Admitting this reason, we may fairly disclaim the idea of pursuing measures calculated to afford us a more accurate valuation of the lands, when attended with risque to the principle we assume, and the argument which rests upon the advantages to be derived from the investigation loses much of its force. Whatever has a tendency to inculcate in our subjects a reliance upon the permanency of the measures of government, by removing or abating their suspicions, is, on the other hand, an important consideration; yet I must acknowledge an opinion that our assurances will not abolish suspicion, which will never be eradicated, but by a steady adherence to system.

477. It may be further observed, that neither the *zemindars* nor their under tenants will voluntarily discover their advantages; and that to procure true accounts of the amount of their several engagements, penalties must be established for the suppression of them, or for the delivery of false.

478. On the other hand, it is also certain that the Mogul government required and recorded the jumma of the lands in all its subdivisions, together with the fluctuations of it, through their own officers; and that the proposition is conformable to antient practice.

479. The progressive decline or improvement of the country is another consideration; and although we may form a general idea of it, without requiring the accounts in the manner proposed, the information on these points, will be less accurate. The question then is, whether the general information of the collectors will be a sufficient guide for the government, in this respect. With due care and attention, I think it may.

480. I might have contented myself with resting this argument upon the orders of the Court of Directors, which it is our duty to obey, unless solid reasons for a deviation can be shown; but they will, I presume, be better satisfied with a discussion of the question, than a tacit obedience.

481. Secondly. Upon a supposition that the settlement is to be permanent, and deficiency in the payments of the *zemindars* must be made good by selling a portion of their estates, equal to the liquidation of it; and hence it may be inferred, that no occasion will ever occur in which it will be necessary for the government to undertake the management of the collections through their own officers. That when the jumma of a *zemindarry* is once fixed, the proprietor will find it so much his interest to improve his estate, that he will be led by this principle to correct the subsisting irregularities and inequalities in the assessments, without any interference on the part of government.

482. This argument is so immediately connected with the fundamental principles of the present propositions for a permanent *zemindarry* settlement, that they must both be admitted, or rejected. I am far from supposing, however, that the principle will operate immediately, considering the ignorance of the *zemindars*, their inattention to business, the great extent of the principal *zemindaries*, and the abilities required for a due administration of the rents. In the course of time, it ought to be effective.

483. That several of the *zemindars* will incur penalties for the non-performance of their engagements is at first to be expected; and it may be said that they will be the sufferers, and not the government, who will have a security in the land. It is certainly also for the interest of government, and good of the country, that the great *zemindaries* should be dismembered; and the number of petty proprietors be increased. The *ryots*, or inferior reuters, who suffer from the irregularity or inequality of the assessment, will obtain relief from being transferred to a more prudent, economical, or equitable management; and partial inequality may be corrected by partial interference.

484. The only instances in which it occurs to me that government ought to take the management of the revenues into its own hands, is that of minors and females, and other excluded proprietors; and in this case, the true accounts of the assessment would be useful.

485. For it is not to be presumed that the appropriation of the mofussil settlement to the amount engaged for by the zemindar, in the terms of the question, will be truly stated, or that it will serve as a rule for levying that amount from the same divisions of the country. The inequalities of the allotment, it is true, are of little comparative moment, whilst the zemindars manage their own estates; but when a minor succeeds they will be material, and without a knowledge of them, the government may be subject to loss; many of the pergunnahs will appear under-rated with a view to guard against a discovery of the emoluments of them, whilst others will be over-assessed, and perhaps be found unequal to the rated portion of the jumma, and the officers employed by the collectors, will take an advantage of it.

486. I acknowledge at the same time, that a collector with tolerable abilities, and an assiduous exertion of them, may soon surmount the difficulties attending the situation, and his residence upon the spot ought to give him sufficient experience to enable him to superintend the business successfully, whenever the management falls to his lot. It has been effected under greater disadvantages. The reverse however may happen, and the weight due to this consideration be allowed.

487. Thirdly.—In answer to the remarks stated under this article, it may be observed, that if the rent of the constituent parts of the zemindary be apportioned to the government's demand upon the proprietor, that will furnish a sufficient standard for determining the assessment of the land when sold; that it will remain with the officers of the government to select such parts of the zemindary in case of sale, as they may think proper, and it is their duty to choose portions equal to the payment of the stipulated revenue; that hence, the designed or accidental inequality in the settlement of the parts to the whole, will not be prejudicial to the revenues of government.

488. But it is not impossible to foresee cases in which loss may be actually sustained; suppose for instance, a zemindary divided into fifty pergunnahs, of which twenty, yield a considerable profit; that fifteen of them, are barely equal to the allotment of the jumma put upon them; and that the remainder are over-assessed. That this will be the general case at first, and is so at present, can hardly be doubted.

489. Let us suppose further, that a zemindar is deficient in his stipulated payments to the amount of fifty thousand rupees, and that two pergunnahs are sold to make good this amount.

490. If they be selected from the class of profitable pergunnahs, the zemindar will be a loser, and the loss will render him so far incapable of paying the revenues of the remainder, upon which he will probably attempt to levy the deficiency, even at the certainty of future loss. If the selection be made from the losing pergunnahs, the lands must again be dismembered, and the government must ultimately lower the assessment, which becomes a permanent loss without any equivalent.

491. Admitting these suppositions, the consequence is evident, for if the sale were carried on until the whole zemindary be disposed of, the revenues must be lowered, and this consequence will follow in whatever manner it is begun and continued, under the circumstances by reflecting, that if the pergunnahs of a zemindary paying ten lacks of rupees, were separately sold, subject to the payment of a fixed quit rent proportioned to the whole assessment, admitting the premised inequality, there would be a deficiency in the revenue, not perhaps immediately at the first sale, but this would bring on a second, and ultimately, the necessity of lowering the jumma of the different pergunnahs; for no man would hold land at a certain annual loss, nor purchasers be found at a second sale, for land subject to such terms. It is a known and undisputed fact, that a zemindar, when called upon for an account of the rents of his zemindary, will furnish them in detail, so calculated as to show an account, less than what he is called upon to pay. Profits are secreted and not brought into the account. I can produce the accounts of Burdwan as delivered to me, in different years, by the zemindar, in proof of the assertion. The assessment of the villages will be no remedy against the stated inconvenience, for a zemindar will find no more difficulty in adopting their rental to that of the pergunnahs, than the rental of the latter, to the total jumma of the zemindary. It is probable that some will be at first omitted.

492. I know but one answer to this supposition; that it is scarcely probable the zemindars, when their property is secured by a limitation of the demands for land tax, will ever prove defaulters in a degree, to affect the public revenue. Thus far probability opposes presumption, but it does not answer the objection completely or satisfactorily; for a zemindar may be ruined through his own ignorance and the knavery of his servants, not to mention that their general conduct is against the probability.

493. It may, however, be contended, that under the circumstance of a fixed jumma, the same consequence will follow, supposing it to be founded, in the first instance, on the account of the actual assessment, as delivered by the zemindars.

494. To this it may be replied, that with the knowledge presumed, the consequence may be prevented; that the profits of part shall be equal to the deficiency upon the remainder; or in case of sale, one part may be augmented and another lowered, with a due regard to the produce.

495. In any case, the limits of the land sold must be previously defined, to prevent the subsequent disputes between the former and new proprietor.

496. Mr. Francis proposed that a new tukseem of the country should be made, for the mere purpose of regulating the quit rent of the lands upon sales or transfers, by adopting the

the jumma of the pergunnahs to that of the whole zemindary, which was to be permanent and unalterable. This, in fact, is the proposition which I have been considering, although expressed in different terms; but it may be proper to enter into a more particular discussion of it, by itself, with a view to professed objects, without any comparison of it, with the other mode suggested.

497. It is admitted that our knowledge of the constituent portions of the large zemindaries is at present, very imperfect; we have some ground for determining the quantum of revenue which the whole is capable of yielding, yet we should probably find much difficulty in realizing that amount, if the officers of government were to collect it, from the several pergunnahs. The reason is obvious; because they know not the real capacity of them.

498. The zemindar and his officers, ignorant as one or both may be, are in this respect, better informed than we are; and hence they are enabled to collect the assessment which we suppose.

499. The relative value of the pergunnahs is continually varying, from accidental calamities, good or bad management of them, or from the superior skill of the different farmers. Many instances may be produced in which the value of the pergunnahs is now diminished or increased one-half in a period of fifteen years. As inundation sometimes leaves a pergunnah desolate, and incapable of cultivation for a term of years, the ryots remove to another, and augment the value of it.

500. A knowledge of these variations is not so material in fixing the jumma, upon the whole, as the loss in one place, may be balanced by the gain, of another; nor will our ignorance of constituent portions of the assessment upon a zemindary be productive of any material inconvenience, whilst the zemindar makes good the revenue.

501. But the proposition applies to the opposite consideration, the fixing the value of the lands in case of sale, and this is to be done at present, to determine the revenue of lands sold at any future period. Notwithstanding the very respectable authority in matters of Asiatic finance, which has been adduced in support of it, I see very considerable difficulties in the execution of it.

502. The following statement of Rent assessed upon several of the pergunnahs in the Nuddea collectorship, at the period nearly when Mr. Francis's proposition was made, compared with the jumma of the same pergunnahs in 1195, will elucidate those remarks.

PERGUNNAHS	Jumma of 1183.		Jumma of 1195.	
Balguah - - - - -	22,681.		13,302.	
Bogwan - - - - -	95,541.		69,001.	
Cobagepore - - - - -	19,765.		11,621.	
Kishenagur - - - - -	90,814.		76,237.	
Mutteary - - - - -	73,572.		52,001.	
Boonun - - - - -	91,211.		55,061.	
Pajenore - - - - -	68,054.		49,189.	
Plassey - - - - -	81,098.		49,774.	

503. Boonun, in the above extract, is rented at 55,001 R^s; but the calamities of the season reduced the receipts of it in 1195, to about 28,000 R^s only. The collector's opinion with regard to this pergunnah is, that it would require a period of ten or twelve years to restore it to the jumma of 1183, and an annual advance for assisting the cultivation, equal to half the present jumma.

504. Let us suppose that the jumma of 1183 had been declared permanent, and that for the liquidation of the balances since incurred by the zemindar, any of the above pergunnahs, or in lieu of them, some others, with increased profits, had been sold. In either case the sale in the first or second instance, would be attended with loss to the government.

505. These considerations apply to Bengal; half the revenues of which are supplied from six large zemindaries: and if the fact be true, that the pergunnahs are liable to constant in their respective from whatever cause this may arise, the inconveniences attending the sale of them, subject to a fixed jumma settled at this time, will be obvious.

506. If the pergunnah sold should yield much beyond the stated jumma, the zemindar will have a reasonable ground of complaint.

507. If much less, unless the land should be capable of easy and speedy improvement, the purchaser will lose; and the land must be again sold, and the jumma be reduced. These consequences may ensue without any fault of the zemindar, who will then be punished, where he does not deserve it.

508. After all, it may be asked, where is the necessity of fixing the revenue of the pergunnahs at this time, for the purpose of future sale? That the jumma of a pergunnah should be determined previous to its actual sale, is all that is required for the security of a purchaser: and since there are inconveniences attending the mode pointed out, we ought to consider if some other may not be adapted, not subject to them.

Mr. Shore's Minute of June 1789, respecting Permanent Settlement of Lands in Bengal.

509. This may be done two ways; by requiring the zemindars to deliver in annually an account of the jumma of the pergunnahs, as assessed upon the villages apportioned out to the sudder jumma. I conclude, that it will be inaccurate both from design and ignorance, the zemindar, having suffered by it, will be more attentive to proportion the value to the whole, to avoid another loss. Or, secondly, by ascertaining the value of the land previous to a sale, and regulating the revenue to which it shall be liable, by that value, at the end of the year. The collector, if necessary, may be directed to attach certain pergunnahs, sufficient on a sale to produce the amount of the deficiency, and retain the management of them in his own hands, until the value is sufficiently ascertained, for regulating the land tax previous to a sale.

510. This mode will be the most satisfactory and equitable for all parties, for the zemindar, the purchaser, and the government; but it will be attended with delay, intricacy, and trouble. The plan of an annual valuation may, however, be sufficient for determining the revenue of lands previous to a sale; and though not free from objections, is attended with one important advantage—an expeditious realization of the revenue in arrear. Upon the whole, I am inclined to recommend it; but either of these suggestions will serve as a reply to the arguments under the third head, in support of the necessity of requiring the real valuation of the lands, as the means of regulating the rents of them at a sale.

511. Fourthly.—It may be contended, in answer to the advantages stated under this head, that when the jumma is fixed, the zemindars ought never to be allowed any deductions of revenue on account of calamity, particularly as we mean to settle the revenues which they are to pay, by a fair estimate of what has been actually paid.

512. But it is upon the other hand to be remarked, that with the utmost care and attention in the execution of this proposition, we are still liable to error; and that unless the jumma should be so regulated as to afford the zemindar considerable profits, a calamity of extensive operation, to which no country is more subject than Bengal, from drought and inundation, both of which may even operate in the same year, will, unless some relief be granted him, reduce him to ruin. This consequence may not immediately follow, but result from distresses which he cannot overcome.

513. Let us suppose, that upon lands yielding a jumma of five lacks, a loss of ten per cent. only is occasioned by inundation; that it has been sometimes greater the pergunnah of Boonun proves; and that the zemindar also fails in his payments to an equal amount; whence is the deficient 50,000 rupees to be made good? If by a sale of any of the pergunnahs, the zemindar may be ruined. It is not a sufficient answer that the zemindar may enjoy advantages from others, equal to this loss; and the annual subsequent deficiency for a period, although the proof of such a fact would be. But without the knowledge requisite to determine this point, the decision against a zemindar may be such as the equity of government would hesitate to confirm.

514. The accounts proposed to be required, will not, alone, determine whether the zemindar is entitled to relief. The loss must be ascertained, first, by comparing the actual rent of the desolated pergunnahs for two or three successive years, with the amount of the loss; and taking into consideration the profits and losses upon the whole zemindary, the point may then be ascertained. Without these accounts, fictitious assets will be produced, in order to enhance the effects of the calamity. There are other modes by which a general estimate may be formed of the loss, with a view to decide upon the claims for relief (which ought never to be admitted but where the effects of the calamity are obvious, extensive, and exceed the profits of common years), less accurate indeed than that which I have proposed, but at the same time, unattended with some inconvenience to which it is exposed. Thus, when a plea of loss by inundation is urged, the zemindar may be required to prove his title to relief, by an immediate exhibition of the actual accounts of his collections for the two preceding years; from which it may be known, whether the assessment is, upon the whole, moderate or excessive, and whether he can bear the loss, or not; the local deficiency may be computed, if these accounts are actually delivered.

515. Fifth.—The arguments in support of the proposition, are founded upon the following data.

That there exists an account in this country, known by the name of tukseem, which is frequently resorted to for determining the limits of land, the property of it, the right of erecting markets and gunges, and other points relating to the revenues. It is at the same time, acknowledged to be partial, incorrect, and often inapplicable to the present state of things; at present, however, its use cannot be superseded, although in time it may be a mere account. Gunges and markets are not to be established at the discretion of zemindars and farmers; there are certain rules regarding the establishment of them, with respect to their distance from old erected gunges, and the days on which the markets are to be held. I understand also a rule prevails, that a gunge or market recorded in the tukseem, may be again established, after an abolition of several years, without any regard to the rules of vicinity, in other cases.

516. The proposed tukseem is meant to serve the purposes of the former, and as that is now in use, so the new one in the course of time, will be substituted for it.

517. A tukseem formed upon an allotment of the general jumma of the zemindaries, to serve as a basis of future assessment for the parts of it, will, if progressive, sufficiently answer all the purposes of a tukseem, containing the actual jumma.

518. For

Mr. Shore's Minute of June 1789, respecting Permanent Settlement of Lands in Bengal.

518. For the purpose of granting sunnuds of investiture for lands, such an account will be necessary. The particulars of the present tukseem are inapplicable to the state of the country.

519. Sixthly.—To insure the stated advantages, it will not only be necessary that the engagements of the zemindar with his under-renters be known, but that every engagement between the different renters in all the gradations between the zemindar and ryot, or copies of them, be deposited in the public cutcherry of the zemindary, the pergunnah, talook, or village, to which they appertain, that in case of complaints a ready reference may be made to them.

520. The objections to this, are stated under the first head. The zemindar will be suspicious that the object of the regulation is to procure a knowledge of his profits; and the under-renter will be equally suspicious of the zemindar, who would not fail to take advantage of the knowledge gained, in opposition to the principle established by the government in his favour. To carry it into execution, penalties must be enacted for the delivery of false or the suppression of true accounts.

521. In further opposition to these arguments by which the proposition is supported, it may be replied, that as every renter is furnished with an engagement, every purpose may be answered by the production of it, when complaints are preferred, and that the names of the persons to whom the management of the land is assigned may be known and recorded, without requiring the production of all the actual engagements contracted by them. That this will answer in some degree, I admit; but a record of the jumma, and of all the transactions relating to it, will afford an ampler and greater security to all parties concerned: the publicity of such transactions will deter oppression, or attempts to break any existing contract and engagements. The caboleats entered into by the farmers, when the five years settlement was concluded, has a clause, the direct tendency of which was to procure the record now suggested; but it was evaded, opposed, and never enforced.

522. In favour of the proposition, another argument also occurs; that unless the records of the settlement of the pergunnah be deposited in the cutcherries of them, a new farmer will want the necessary accounts to assist him in forming his own settlement of the lands which he has rented.

523. The choice of a farmer resting with a zemindar, it is his duty to see that he has the means of fulfilling his engagements; the Mofussil farmers also with whom the zemindars engage, are generally inhabitants of the zemindary, and have the means of knowledge; these arguments are suggested by preceding remarks.

524. It is certain, that by procuring a detailed assessment adapted to the sudder jumma, we shall possess more accurate information than what we now have; and if this be annually procured, the comparative accounts of several years will check and correct erroneous statements, without calling for those which may affect the fundamental principle of the settlement. If upon experience, they be found indispensable, they may be demanded.

525. With respect to ryots, however, their security requires that the settlement made with them, should become matter of record. In every zemindary, where the established laws of collections have not been infringed, this is the case at present.

526. I shall now consider the supposition, that nothing more is required from the zemindars, than an allotment of the jumma imposed upon their lands through the pergunnahs and villages; and that they are left undisturbed in the possession of them, without any further attempts on the part of government, to ascertain their value, or interference in the detail.

527. My own experience, as well that of the committee of investigation, whose report I have quoted, has shown that many inconveniences have resulted from an inattention to the ancient institutions, particularly in suffering the office of the canongoes to fall into disuse, which was essential to the prevailing system of an annual variable jumma. For five successive years after our acquisition of the dewanny, the zemindary of Rajshahy paid a jumma of near 28 lacks to government; for the last fifteen years the average does not exceed 21 lacks. It has at different periods, been placed under the management of the officers of government, but without success; what is the cause of this defalcation? It may be in part owing to the depopulated state of the zemindary, the consequence of successive bad management; but it must at the same time, be confessed, that our ignorance of the internal state of the district, has deprived us both of the means of ascertaining the cause, and of correcting it by our own interference. We can only conjecture, at present, the amount of the revenue to be demanded from the zemindar; the records of the canongoes, if duly preserved, would have supplied what we want, by exhibiting what has actually been collected.

528. We know also, that the zemindars continually impose new cesses upon their ryots, and having subverted the fundamental rules of collection, measure their exactions by the abilities of the ryots. This is a very serious evil; for exclusive of the injury which the unprotected subjects of government sustain from it, a necessity follows of our interference to regulate the assessment upon them; a task to which we are rarely equal. That it has been accomplished is admitted, but generally I believe, either at the expense of government or its subjects; that is, the jumma is lowered, beyond what it ought to be, or kept up, at too high a rate. The former is most often the case.

529. I shall not urge these arguments beyond what is fair. In opposition to them, it has already been observed, that the demands of government have been fluctuating; that the zemindars have had no certain security of enjoying the advantages arising from a due administration of their estates, and hence have wanted the encouragement which the present system

K k k

Mr. Shore's Minute of June 1789, respecting Permanent Settlement of Lands in Bengal.

system is meant to give, and have perhaps been forced into practices which, under a permanent system, would have been forborne.

530. But the ignorance and incapacity of the zemindars are not to be forgotten. The consequences are equally prejudicial to government and its subjects, whether derived from this source or any other.

531. The security now to be given to the zemindars is more substantial than ever it was; and if the system proposed had been adopted when we acquired the dewanny, and successively adhered to, both the government and its subjects would have experienced the benefit of it; some time will now be required to convince the zemindars that we are serious, and a longer period elapse, before they can or will obtain a knowledge of their interests, and of the mode of conducting them. To eradicate those habits and impressions which have been continued through life, is scarcely to be expected during the present generation. Sufferance will at first teach them; and the stability of our measures must promote self-interest. Government begins, by giving them an example of good faith. In relying therefore upon the operation of the principle which we assume, we ought not during the process of it, to abandon the ryots to caprice or injustice, the result of ignorance and inability. With knowledge, or the means of obtaining it, we may correct the consequences of both; and at present, we must give every possible security to the ryots, as well as to the zemindars. This is so essential a point, that it ought not to be conceded to any plan.

532. Secondly.—Supposing this plan continued for a period of twenty years, we may at the end of it, be without any real account of the state of the country. The present villages may be removed or abandoned; new ones may be erected; and the loss of land by inundation, or accession of it by cultivation, may alter the state or value of the several pergunnahs in a zemindary. In Burdwan, where the proportion of uncultivated land is small, and in other places in the same predicament, the alterations, may be comparatively little; but in Nuddea or Dinagepoor, and Rajshahy, the appearance of the lands, may be totally altered. Under a foreign government, circumstances may be easily foreseen to diminish or increase the value of the whole. It is only upon the diminution of the value, that I lay any stress; for I renounce all idea of taxing our subjects, in proportion to the successful exertions of their industry. The ancient administration of the country acted differently; but if we discard the principle of their conduct, it ought not on this account, to form a precedent for imitation. As long as the revenues are duly paid, an inquisition into the actual produce may destroy confidence, without producing any equivalent advantage.

533. Thirdly.—If all enquiry into the rents of the lands is to be absolutely renounced, it may be difficult to obtain a knowledge of the alienated lands. The Court of Directors, in their revenue general letter of August 20th 1788, by the Swallow, observe that the general and permanent settlement with the zemindars is wholly independent of the revenue which may accrue to the Company from the recovery or reservation of any lands now in alienation; but an investigation of them cannot, I fear, be completely made, without local enquiry. I would wish, if possible, to avoid it; and the determination may be suspended until the effect of the measures now in execution can be known.

534. At all events, upon the principle of the settlement now laid down, laws must be enacted against alienations. To say that the self-interest of zemindars will prevent it, is to argue against proved experience; ignorance and superstition are ill calculated to resist the claims of braminical imposition.

535. Fourthly.—In making a permanent settlement with the zemindars upon the terms of a simple assessment, without requiring the accounts of it in detail, we deviate from ancient established practice.

536. To innovations made upon clear and just principles, and where the extent of them can be known, I have no objection; but we should be cautious in departing suddenly from rules established by our predecessors, even where the possible ill consequences are not obvious.

537. The natives who are versed in the official management of the revenues, will all concur in the necessity of obtaining those accounts which the Mahomedan government formerly required, though as zemindars and talookdars, they would not hesitate to give an opposite opinion. They reason from the practice which they have been taught.

538. The principle upon which such accounts were required, appears to be the right of the sovereign to a proportion of the rents of the land, and his claim to augment them; but the character of the people may have also suggested the necessity of continuing the establishments for recording the Mofussil accounts, in order to guard against a diminution of the jumma. The terrors of despotism were not always sufficient to enforce the payment of the revenues. Since the arrival of Jaffier Khan in Bengal, one-half the property of the zemindaries of Burdwan, Rajshahy, Nuddea, and others, will prove this.

539. We on the contrary, maintain the principle, without meaning to follow up the consequences of it; and under this modification it may be asserted, without imitating the practice of our predecessors.

540. But to secure the revenues from diminution, we propose the adoption of a rule which must be maintained without relaxation, except under the stated circumstances of great calamity; that the lands of defaulters shall invariably be sold to make good the deficiency; and if we can always adhere to it, by a due care in selling the lands, little diminution of the revenue is to be expected.

541. Upon

Mr. Shore's Minute of June 1789, respecting Permanent Settlement of Lands in Bengal.

541. Upon this ground, the deviation from ancient practice seems admissible; at the same time, there may be consequences resulting from it, independent of those which I have stated, and which may not be foreseen.

542. At this period, the government is not possessed of any records that can afford them a knowledge of the consisting parts of the principal zemindaries. From a Report of the Royroyan in 1786, it appeared that there are some villages which paid no revenue to government, and were annexed to no zemindaries. The quantity and state of the alienated land is little known to us. Our ignorance upon these points, will hereafter be greater, unless the information to correct it, be annually called for; at the same time, if the want of it, be compensated by the improvement of the country, and the regularity of the collections under a permanent system, it will not be regretted.

543. In stating these arguments, my object is to relieve the subject on the outset from those embarrassments, which may impede the success of the plan which we mean to pursue; the conclusion which may be drawn from them, whatever that may be, will not, I fear, be exempt from objections.

544. The fundamental and solid objection to requiring the accounts of the actual settlement through all its detail, is founded, in the apprehensions of the zemindars, that we shall avail ourselves of it, to augment the revenues demanded from them; and if it should prove the capacity of the country to be greater than what we now suppose, although the consequence of the exertions of industry, I will not affirm that the cupidity of government when possessed of the knowledge, will not be tempted to demand an additional proportion of the excess; such a suspicion might, I will not say it would, shake the foundation of the proposed plan, and no other can be substituted, in my opinion, for the prosperity of the country, and advantage of the state.

545. Yet if this argument were urged to its utmost extent, the zemindars ought not to be called upon for any accounts, for to demand those of the revenue of the pergunnahs, apportioned to the demands of government only, will excite their suspicions; but after the reasons above detailed, I can never allow that government should concede this point to them.

546. Neither do I think we ought so far to vary from established practice as not to require an account of new villages; by such neglect, in the course of time, a number might be established equal to a fourth of the revenues of a zemindary, paying no revenue to government; and if they were sold to independent proprietors, the value of those remaining, might diminish in proportion.

547. That the government of this country should be restricted, by every possible rule, from exercising a discretion in varying the amount of the settlement when once made, I think absolutely necessary: but whether the government in England should subject themselves to the same restrictions, is a point upon which I am not free from doubt. With the arguments here stated, and the advantage of future discussion, they can seldom be at a loss to determine upon propositions to this effect, submitted to their judgment. We must however, be cautious in committing the national faith, by the measures which we pursue in this country.

548. In order to bring these arguments to a conclusion, I shall now state the propositions which result from a due consideration of the whole, as a ground for discussion and determination, in such a form as I think calculated to remedy the objections which have been urged, and to combine the principle of giving confidence to our subjects, with the proper restraints for preventing an abuse of it.

549. That the zemindars shall be required to distribute the amount of the settlement made with them, upon the several pergunnahs within their jurisdiction, and the amount of the assessment of each pergunnah, upon the villages contained in it.

550. That this account be accompanied with another, describing the boundaries of the villages accurately, and the estimated quantity of land in each.

551. That they further be required to deliver in an account of all villages paying no revenue to government, and that these accounts be annually delivered.

552. That if any new villages be established, and the zemindars should fail to give in an account of them, they shall become forfeited to government.

553. The accounts will certainly afford the officers of government more information than they at present possess, and whatever suspicions the demand of them may excite, they can not be considered as inquisitions into the profits of the zemindars, which they may conceal.

554. With respect to the sales of land it is to be considered in two lights:—First, a public sale, by order of government, in discharge of balances. Secondly, as a private transfer of property.

555. With respect to the first, it remains to be determined, which of the two modes proposed shall be adopted.

556. As to the second, it should be made with the knowledge and sanction of government; and all sales made, without its knowledge and sanction, should be declared invalid. If this be deemed too rigorous, a limitation, as to a quantity of the land sold, may be fixed.

557. Some provisions must be made against collusive sales, that a zemindar, in order to get rid of a ruined pergunnah, may not substitute a fictitious purchaser. Thus, supposing a pergunnah to be rated at 50,000 rupees, and to produce half that sum only, the zemindar, to be released from the stated jumma, may procure a nominal purchaser, who, after the transfer of the revenue in his own name, may decamp. To know the zemindars, is to suppose this possible; and the jumma may be rated, with a view to this object.

558. The

Mr. Shore's Minute of June, 1789, respecting Permanent Settlement of Lands in Bengal.

558. The zemindars, being secured in the enjoyment of their rights, we are next to provide for the security of their tenants;—the farmers and under-farmers, the talookdars, situated within the jurisdiction of the zemindarry, and the ryots. I shall enumerate the rules which occur to me, in distinct propositions, founded on the arguments and information in the preceding sheets. By collecting the whole into one view, the board will be better enabled to consider them, and form a judgment upon them.

559. I lament, with sincere regret, the impossibility arising from my want of health of preparing these materials, at an earlier period; but although it has been determined that a settlement should only take place for one year, to expire in April 1790, I see no reason why the ten years settlement should not be made in the course of it, instead of protracting its formation to the close of the year. Many of the observations recorded, refer to a supposition that the settlement for the ten years was to begin with the present Bengal year in April last.

It is my wish that all my reasoning and propositions may be fully discussed, and that the governor general and Mr. Stuart will not only assist me with their observations, but take the opinions of those in whose judgment they place any reliance, on any points which appear dubious to them, and where my arguments are unsatisfactory.

In this respect, it will be for the advantage of the plan, that the execution of it has been delayed. I have no attachment to any opinion beyond what may be warranted by fair reasoning; and I shall be happy to see my propositions corrected and improved, or to relinquish them for others more advantageous.

560. I shall go on as far as my health and other avocations admit, to the detail of the settlement under each collector, and submit it, as prepared, for the consideration of the governor general in council; at all events, I would wish to lay before the board a draft of instructions for two or more of the principal zemindaries, that the application of the rules suggested by myself in the first instance, as far as they should be confirmed, may become a precedent for others. Some additional regulations will be required for the collectors, and some alteration must be made, in those which exist. It will also be necessary to notify to the principal zemindars, the intention and determination of government by a special perwannah.

561. Something might be still added to this minute; but as I wish it to be submitted to the consideration of the board without delay, I shall from time to time, suggest such further observations as occur to me.

562. The great importance of trust delegated to us by the orders of the Court of Directors, has induced me to consider the execution of it, with the utmost attention. I have, on every point, detailed all the arguments which my information and experience suggested, as well for as against the propositions which I have ultimately adopted; nor have I neglected the suggestions of others. A discussion of this nature, can scarcely be too minute, when the former fluctuation of our measures is considered. Mr. Grant's Analysis has led me into disquisitions which, to some, may appear superfluous; but my duty more particularly imposed upon me the examination of his positions. Much has been repeated by me, that has been said before; and although the conclusions deduced from the whole, may not be new, it is certainly of importance to free them from the objections which have been made to them. The detail will, I hope, establish what I profess, the sincerest inclination to fulfil the orders of the Court of Directors, and to promote the true interests of the British nation in India, by establishing a system of administration for the revenues of this country, on declared, permanent and moderate principles. Many mistakes will probably occur in this Minute; but as it comprehends the arguments for, and against, any material proposition, they can be the more easily detected and corrected; and I shall, without hesitation, renounce them when pointed out.

June the 18th 1789.

(Signed) J. SHORE.

(No. 1.) PROGRESSIVE ACCOUNT of the Settlement of Bengal, from 1582 to 1763. Appendix, (No. 1.) to Mr. Shore's Minute.

Turymuli's Settlement, 1582:		63,44,260	
Khalsa Lands	- - - - -	43,48,892	
Jagheer, or assigned lands	- - - - -		10,693,152
Total Assignment			
Sultan Sujah's Settlement in 1658:		63,44,260	
Khalsa lands, as above	- - - - -	9,87,162	
Increase on a hustabood in 76 years	- - - - -	14,35,593	
Annexations of territory	- - - - -	87,67,015	
	- - - - -	43,48,892	
Jagheer or assigned lands	- - - - -		1,31,15,907
Total Assignment			
Jaffier Cawn's Settlement in 1722:		87,67,015	
Khalsa lands, as above, according to Sujah's settlement	- - - - -	11,72,279	
Increase in 64 years	- - - - -	10,21,415	
Resumed lands from the Jagheer appropriations	- - - - -	1,09,60,709	
	- - - - -	33,27,477	
Jagheer, or assigned lands	- - - - -		1,42,88,186
Total Assessment			
Sujah Khan's Settlement in 1135 B. S. or A. D. 1728:		1,09,18,084	
Khalsa lands	- - - - -	33,27,477	
Jagheer or assigned lands	- - - - -		1,42,45,561
Total Assessment			
Cossim Alli Khan's Settlement in 1763:		1,42,45,561	
Jumma, as above, according to Sujah Khan's assessment	- - - - -	4,13,191	
Deduct: Dismembered territory, Muzkoorant, Dacca, Jagheer and Sebundy charges	- - - - -	1,38,32,370	
	- - - - -	1,17,91,853	
Add: Taxes progressively imposed from the year 1722 to the year 1763			2,56,24,223
Total Assessment			

ABSTRACT Aboab Soubahdarry or Viceroyal Imposts, from 1722 to 1763, A.D. being the particulars of the sum of 1,17,91,853 Rupees, stated in the preceding account.

By Jaffier Khan: - - - - - per annum			2,58,857
1st. Wajashat Khasnoverssy	- - - - -	6,48,040	
By Soujah Khan:		1,52,786	
2. Nuzzeranna Mokurrery	- - - - -	3,22,631	
3. Serf Mathout	- - - - -	7,90,638	
4. Mathout Feelkhanch	- - - - -		19,14,095
5. Fouzdarry aboab	- - - - -		
By Aliverdi Khan:		15,31,817	
6. Chout Marhattah	- - - - -	1,92,140	
7. Ahuk and Khist Gour	- - - - -	5,01,597	
8. Nuzzerannah Munsoor Gunge	- - - - -		22,25,554
By Cossim Ali Khan:		14,72,599	
9. Kiffut Hustabood	- - - - -	4,53,488	
10. Surf Sicca, 1½ anna	- - - - -	36,74,239	
11. Kiffut Foujdaran	- - - - -	18,81,014	
12. Towfer Jageerdaran	- - - - -		74,81,340
Total Viceroyal Assessments on the Mhal and Sayer of Khalsa and Jagheer lands of Bengal, from 1722 to 1763			1,18,79,846
Deduct: Passed to account of Tipperah, by Sujah Khan			87,993
Net Amount of Aboab			1,17,91,853

Revenue Dep^t.
(A true Copy.)

(No. 2.)—STATEMENT of the Settlement, Receipts, and Balances of Dinagore, for the year 1169, B.S. agreeable to an engagement signed by Ramnaut Buddie, the contracting Farmer, answering to A.D. 1762/3.

Mhal lands: Rents, including former taxes	-	-	-	-	25,29,463	2	1	-
Sayer duties and variable articles	-	-	-	-	1,27,468	8	14	-
New Articles:								
Nuzzerannah-hal, a per-centage of 10/24ths or 5½ months on the assul	-	-	-	-	2,97,859	0	5	1
Hushulwosoolee Marocha, estimated receipts	-	-	-	-	21,337	5	14	-
Sale of zemindars effects	-	-	-	-	48,540	7	6	3
Total gross Jumma on receipts of sorts	-	-	-	-	3,67,736	13	6	-
Deduct:	-	-	-	-	30,24,708	8	4	-
Short weight to reduce them to Sicca Rupees	-	-	-	-	4,67,502	13	14	-
Remains	-	-	-	-	25,57,205	10	10	-
Additional Imposts:								
Serf, or Discount, 1½ anna per rupee	-	-	-	-	25,368	-	5	-
Kutchu Ballunny, a resumption of 1/10 proportion of the land held by the ryots	-	-	-	-	1,00,000	-	-	-
Consolidated Jumma	-	-	-	-	3,53,680	-	5	-
Deduct:	-	-	-	-	29,10,885	10	15	-
Serinjammy, or Charges of Collections; viz.	-	-	-	-	-	-	-	-
Usual allowance	-	-	-	-	4,87,241	5	5	-
Resumed, being disallowed	-	-	-	-	1,93,556	5	9	-
Remains, Rupees of sorts	-	-	-	-	2,93,684	15	16	-
Deduct: Short weight	-	-	-	-	25,532	15	16	-
Remains, Allowed for Charges on Collection	-	-	-	-	2,66,152	-	-	-
Net Jumma on Sicca Rupees	-	-	-	-	26,44,733	10	15	-
Particularization of the Jumma:								
Mahl	-	-	-	-	17,95,808	4	10	-
Sayer	-	-	-	-	1,27,468	8	14	-
Nuzzerannah	-	-	-	-	2,97,859	5	1	-
Hushulwosoolee	-	-	-	-	21,377	5	14	-
Sale of effects	-	-	-	-	48,540	7	6	3
Kutchu Ballunny	-	-	-	-	1,00,000	-	-	-
Add	-	-	-	-	23,91,053	10	10	-
Provision of Chunam for 1168	-	-	-	-	2,53,680	-	5	-
On account for 1169	-	-	-	-	7,698	8	10	-
Net Jumma of 1169	-	-	-	-	30,400	-	-	-
Balance of 1169, brought into the Jumma of this year	-	-	-	-	-	-	-	-
Net Jumma of 1169, clear of all charges, on S ^a Rupees	-	-	-	-	-	-	-	-
Collections:								
Gross Collections in Rupees of sorts	-	-	-	-	21,20,380	15	16	-
Deduct: Short weight	-	-	-	-	1,88,185	-	-	-
Collections	-	-	-	-	19,32,195	15	16	-
Balance	-	-	-	-	7,73,824	-	3	-

Revenue Dept.

(A true Copy.)

(No. 3.)—HUSTABOOD of Dinagore, for the Bengal Year 1169, corresponding with 1762-3, A.D. showing the Assets of that District, as they then stood, and containing the Settlement, Collections, and Balances in the Mofussil, agreeable to the Account Particulars delivered by Ramnaut Buddie, the Jehudar, or contracting Farmer.

Assul jumma, or original rent	-	-	-	-	11,23,516	2	6	3
Aboab, or permanent taxes	-	-	-	-	21,377	5	11	-
Hushulwosoolee, or estimated collections	-	-	-	-	-	-	-	-
Nuzzerannah Mokurery 1166	-	-	-	-	91,259	2	11	1
D ^o 1176	-	-	-	-	1,54,208	6	10	-
Total Taxes	-	-	-	-	2,45,467	9	1	1
Total Assul and Aboab	-	-	-	-	-	-	-	-
Nuzzerannah-hal, 5 months	-	-	-	-	2,82,281	-	19	2
Serf sicca, 1½ anna per rupee	-	-	-	-	2,24,465	11	3	1
Total Maul	-	-	-	-	-	-	-	-
Sayer:	-	-	-	-	1,14,849	6	15	3
Assul, or original amount	-	-	-	-	12,619	1	18	1
Aboab, or imposts upon it	-	-	-	-	14,950	3	7	-
Serf, 1½ anna	-	-	-	-	-	-	-	-
Total Mhal and Sayer	-	-	-	-	-	-	-	-
Deduct: Serinjammy, or charges collections	-	-	-	-	-	-	-	-
Remains	-	-	-	-	-	-	-	-
Abux or Chunam, or tax for defraying the expenses of buildings	-	-	-	-	-	-	-	-
Total Jumma of 1169	-	-	-	-	5,486	8	15	-
Balance of 1167:	-	-	-	-	17,701	3	19	-
Balance of Cash	-	-	-	-	-	-	-	-
D ^o of Collections	-	-	-	-	-	-	-	-
Total Jumma and Balances	-	-	-	-	22,55,328	13	8	-
Collections	-	-	-	-	2,44,993	3	3	-
Deduct: short weight	-	-	-	-	-	-	-	-
Total net Collections	-	-	-	-	-	-	-	-

EXPLANATIONS of the Collections and Balances.

Net amount collected as above, after deducting short wt	-	-	-	-	20,10,335	10	5	-
Deduct:	-	-	-	-	-	-	-	-
Serinjammy, or charges of collections allowed on the farmer's engagement	-	-	-	-	2,66,152	-	-	-
Deduct from this the amount provided for, in the settlements of the under-renters, as above	-	-	-	-	78,342	6	10	1
Remains, difference defrayed by Ramnaut Buddie, and to be deducted from his payments	-	-	-	-	1,87,809	9	9	3
Net Collections	-	-	-	-	18,22,526	-	15	1
Borrowed to discharge the revenues	-	-	-	-	1,09,948	12	9	3
Collections in Sicca Rupees	-	-	-	-	19,32,474	13	5	-
Difference between the collections as here stated, and the amount of them in the preceding account, arising in the article of Chunam, on which the amount collected exceeded the sum stated by Ramnaut Buddie's engagements, by	-	-	-	-	278	13	9	-
Net Collections, as by both accounts	-	-	-	-	19,32,195	15	15	-

BALANCE,

Appendix (No. 3) to Mr. Shore's Minute.

BALANCE, as explained by the Farmer:		
Deficiency occasioned by desertion of the ryots		
1 st - in the computed receipts of the sayer	2,33,746	14 15 —
1 st - in the husbuckwosodee, or estimated receipts	89,050	13 17 2
Due from ryots, chiefly on account the Nuzzerannah-hal, which they refused to pay	17,697	15 19 —
	3,91,720	11 11 3
Balance, as above	7,32,216	8 3 1
In order to show the correspondence of this with the balance in the preceding account, the following articles, stated in Rannaut Bud-dree's engagements, but not provided for by him in the settlement which he made in the district, must be added to it,		
Guire Balumy	1,00,000	— — —
Sale of zemindars effects	48,540	7 6 3
Deficiency of assets	3,015	13 2 3
Total Net balance	1,51,556	4 9 2
Deduct money borrowed	8,83,772	12 12 3
	1,09,948	12 9 3
Balance reconciled	7,73,824	— 3 —
(Revenue Dept.)		
(A true Copy.)		

(No. 4).—ABSTRACT ACCOUNT Settlement of the Dewanny Lands of Bengal, for the Year 1169, answering to the period between April 1762/3, under the authority of Meer Mahommed Cossim Ally Khan.

Assul, or original rate		67,98,386	9 11 3
Jagheer, or Assigned Lands:			
Jagheer Sircar	25,18,069	14 11 2	
Jagheer Dewanny	4,57,636	2 — 1	
Jagheer buckshee	1,15,091	2 — 1	
Jagheer Tanajaut	2,48,823	2 14 3	
Total		33,39,620	5 6 3
Total original rate Khalsah and Jagheer		1,01,38,006	14 18 2
Aboah, or imposts from 1728, A. D.			
Chout	11,05,513	8 17 1	
Khassnoveesee	2,22,233	2 6 3	
Feelkhana	2,10,938	1 10 —	
Nuzzerannah Munsoor Gunge	3,70,125	12 9 1	
Ahuk, or Sine	1,46,537	8 3 2	
Aboah Fouzdarry Sylhet	5,69,664	13 5 3	
Gov. out	19,164	11 — —	
Kisht Gour		5,88,829	8 5 3
Zir Mathote	8,000	— — —	
	1,01,416	1 6 —	
Total		27,53,493	10 18 2
Established rental of the Khalsah lands		1,28,91,500	9 17 —
Keyfayet, or profits on the rents of sundry districts, including jagheers held at a reduced rate by the principal officers and relations of the Nizams, which were added to the public rental by Cossim Ali, in the commencement of his management; viz.			
Rungpore	2,71,498	7 19 1	
Mahomedshahy, &c.	14,529	13 15 3	
Jelalpore, or Dacca	11,28,534	15 15 3	
Purneah	15,23,725	6 2 2	
Chunacolly	2,31,793	5 — —	
Rafemulal	77,933	3 12 —	
Tipperah	1,84,751	3 16 3	
Asudnagar	70,787	1 15 —	
Nawab Gunge	1,18,793	14 15 —	
Dinagpore	2,95,541	10 — —	
Beerbhoom	8,96,275	12 14 1	
Total Rental of Khalsa and Jagheer Lands		48,13,265	15 5 3
		1,77,04,766	9 2 3

Appendix (No. 4.) to Mr. Shore's Minute.

(No. 4).—continued.	Brought forward	1,77,04,766	9 2 3
Articles separately collected, and not included in the Dewanny, but inserted in the Nizamut Accounts:			
Nuzzerannah Mokurrery	5,10,364	12 15 —	
Choke Chandery	3,560	15 15 2	
Aboah Fouzdarry Moorshedabad	16,639	1 — —	
Kefayet Mozah Bundadeh	27,600	15 — —	
Azcem Gunge Dipparah	6,410	3 5 —	
		5,64,575	15 5 3
		1,82,69,342	8 8 1
Increase in 1169—by Cossim Ali Khan, in consequence of investigations:			
Dinagpore	11,53,845	2 11 1	
Nuddea	7,40,393	6 — 2	
Jelalpore, &c.	6,83,435	3 9 —	
Rajeshahy, &c.	4,47,481	7 10 1	
Rungpore, &c.	4,79,441	9 7 3	
Purneah, &c.	1,06,601	8 10 1	
Mint at Moorshedabad	2,52,501	— — —	
Jellah Mootah, &c.	93,863	2 7 2	
Futteh Sing	55,203	4 1 2	
Jessore and Syedpore	22,358	8 14 —	
Bishenpore	18,000	— — —	
Baharbund, &c. with Gujbane	25,727	2 — —	
Beerbhoom	1,098	— — —	
Rohunpore	13,107	7 13 1	
Aboah Fouzdarry Moorshedabad	10,446	15 15 —	
Chucklah Sylhet	26,052	15 7 1	
Mahomed Amynpore Canyjol and petty Mehauls	4,88,851	7 8 1	
	46,19,008	4 15 3	
Serf sicca, at 1 1/2 ana per rupee, or 9. 6. per cent.	12,30,561	7 1 2	
		58,49,569	11 17 11
Total Settlement of Bengal for 1169		2,41,18,912	4 5 2
(Revenue Department.)			
(A true Copy.)			

(No. 5).—ABSTRACT of a Detailed Account Settlement, Receipts and Balances, of the Dewanny Lands of Bengal, for the year 1169 B.S. A. D. 1762/3, during the administration of the Nabob Cossim Ali Khan.

Cossim Ali Khan.

Bengal year 1169; A. D. 1762/3:	79,74,065	6 18 2	
Balance of the preceding year - - - -	2,41,18,912	4 5 2	
Assessment of the year 1169 - - - -	- - - -	- - -	3,20,92,977 11 4 -
Total, including the Balance of the pre- ceding year - - - - }	- - - -	- - -	
Collections of the Balance - - - -	1,04,793	3 17 1	
Collections of the Settlement of the year - - - -	64,56,198	10 12 3	
Total Collections to the 16th of the month of Maug - - - - }	- - - -	- - -	65,60,991 14 10 -
Balance of the preceding year - - - -	78,69,272	3 1 1	
Balance of the year 1169 - - - -	1,76,62,713	9 12 3	
Total Balance - - - -	- - - -	- - -	2,55,31,985 12 14 -

(No. 6.)—ABSTRACT of the Detailed Account Settlement, Receipts and Balances, of the Dewanny Lands, for the Bengal years 1170 and 1171, answering to the English 1763/4 and 1764/5, during the Viceroyalty of Meer Jaffier, and administration of Nundcomar.

Khalsa Lands - - - - -	67,98,386 9 11 3	
Jagheer, or Assigned Lands:		
Sircar - - - - -	25,18,069 14 11 2	
Buckshee - - - - -	1,15,091 2 - 1	
Mushroot Tanajaut - - - - -	2,48,823 2 14 3	
Mushroot Dewanny - - - - -	4,57,636 2 - 1	
Total Jagheer - - - - -	33,39,620 5 6 3	
Total Khalsa and Jagheer - - - - -		1,01,38,006 14 18 2
Aboab, or Taxes imposed upon the Assul:		
Chout - - - - -	11,05,513 8 17 1	
Khass Novesee - - - - -	2,22,233 2 6 3	
Nuzzerannah Munsoor Gunge - - - - -	3,70,025 12 9 1	
Feelkhana - - - - -	2,10,938 1 10 -	
Ahuk - - - - -	1,40,537 8 3 2	
Aboab Fouzdarry - - - - -	5,88,829 8 5 3	
Kisht Gour - - - - -	8,000 - - - -	
Zu Mathout - - - - -	1,01,416 1 6 -	
Total Taxes - - - - -	27,53,493 10 18 2	
Total Assul and Aboab - - - - -		1,28,91,500 9 17 -
Kefayet - - - - -		48,13,265 15 5 3
Total Revenue - - - - -		1,77,04,766 9 2 3
Collections of the year, including Muscooraut - - - - -		74,13,360 10 4 2
Collections after the close of the year - - - - -		1,02,91,405 14 18 1
Balance - - - - -		2,03,046 15 19 3
Balance uncollected - R ^s - - - - -		1,00,86,358 14 18 2
Bengal year 1171, or A. D. 1764/5:		
Assessment of the pre- - - - -	1,77,04,766 9 2 3	
ceding year - - - - -		
Decrease in rental of 1171 - - - - -	13,497 12 12 1	
Remaining Assessment - - - - -		1,76,51,268 12 10 2
Increase on account ahuk or lime, &c. - - - - -	6,409 13 11 1	
Total Assessment of the year 1171 B. S. - - - - -		1,76,97,678 10 1 3
Collections during the year - - - - -		76,02,442 1 16 -
Balance - - - - -		1,00,95,236 8 5 3
Collections after the close of the year - - - - -		5,73,091 9 - 3
Balance uncollected - - - Rupees - - - - -		95,22,144 14 5 -

(No. 7.)—ABSTRACT of an Account Settlement, Receipts and Balances, of the Dewanny Lands of Bengal, for the year 1172 B. S. or 1765/6 A.D. being the first year of the Dewanny under the administration of the Nabob Mahomed Reza Khan.

Settlement of the former year - - - - -		1,76,97,678 10 1 3
Add—Articles separately collected as above - - - - -		5,64,575 15 5 2
Total Assessment of 1171 - - - - -		1,82,62,254 9 7 1
Add—Serf Sicca - - - - -	4,53,438 1 6 1	
Increase in Dinagepore - - - - -	4,19,293 14 2 1	
		8,72,731 15 8 2
Deducted remissions in several districts - - - - -		1,91,35,036 8 15 3
Total Assessment, including Muscooraut - - - - -		31,06,024 10 15 -
Collections during the year - - - - -		1,60,29,001 14 - 3
After the close of the year - - - - -	1,44,49,911 11 7 3	
	2,07,964 13 19 -	
Balance uncollected - - - S ^a Rupees - - - - -		1,47,04,876 9 6 3
		13,24,135 4 14 -

(No. 8.)—ABSTRACT ACCOUNT of the Decrease in the Settlement of the Dewanny Lands, from 1169 a' 1172, inclusive; or from April 1762 to April 1765, inclusive.

Settlement of Cossim Ali Khan, in 1169 B.S. or A. D. 1762/3 - - - - -		2,41,18,912 4 5 2
Settlement of Nundcomar in 1170 or A.D. 1762/3 - - - - -	1,77,04,766 9 2 3	
Add, Nuzzerannah Mokurery, and articles separately collected - - - - -	5,64,575 15 5 2	
		1,82,69,342 8 8 1
Difference - - - - -		58,49,569 11 17 1
Decrease in 1171, or 1763/4 - - - - -	13,497 12 12 1	
Increase in the same year - - - - -	6,409 13 11 1	
Net Decrease in 1171 - - - - -		7,087 15 1 -
Net difference between the Settlement of Cossim Ali and Nundcomar 1172/3 - - - - -		58,56,657 10 18 1
Decrease allowed by the Nabob Mahomed Reza Khan - - - - -	31,06,024 10 15 -	
Increase in some Districts - - - - -	8,72,781 15 18 2	
		22,33,242 11 6 2
		80,89,900 6 4 3

(No. 9.)—ACCOUNT, showing the progressive Decrease between the Settlement of Cossim Ali Khan, in 1169; and the Settlement made in 1172, by Mahomed Reza Khan.

Rajeshahy:		36,29,760 12 1 1
Jumma 1169 - - - - -		7,50,949 2 15 1
Decrease in 1170 - - - - -		28,78,811 9 6 -
D ^o - 1170 - - - - -		1,625 - - - -
Increase in 1171 - - - - -		28,80,436 9 6 -
D ^o - 1171 - - - - -		3,80,436 9 6 -
Decrease in 1172 - - - - -		25,00,000 - - - -
D ^o - 1172 - - - - -		
Dinagepore:		26,89,090 14 9 -
Jumma 1169 - - - - -		13,09,150 4 11 1
Decrease in 1170 - - - - -		13,79,940 9 17 3
D ^o - 1170 - - - - -		765 8 - -
Increase in 1171 - - - - -		13,80,706 1 17 3
D ^o - 1171 - - - - -		4,19,293 14 2 1
Increase in 1172 - - - - -		18,00,000 - - - -
D ^o - 1172 - - - - -		
Nuddea:		18,22,000 - - - -
Jumma 1169 - - - - -		8,30,717 10 4 2
Decrease in 1170 - - - - -		9,91,282 5 15 2
D ^o - 1170 - - - - -		1,800 4 - -
Increase 1171 - - - - -		9,93,132 9 15 2
D ^o - 1171 - - - - -		1,11,460 10 7 2
Decrease 1172 - - - - -		8,81,662 15 8 -
D ^o - 1172 - - - - -		
Beerbhoom:		13,16,267 7 4 -
Jumma 1169 - - - - -		1,080 - - - -
Decrease 1170 - - - - -		13,15,169 7 4 -
D ^o - 1170 & 1171 - - - - -		5,15,169 7 4 -
Decrease in 1172 - - - - -		8,00,000 - - - -
D ^o - 1172 - - - - -		

ABSTRACT:

	Jumma of 1169.	Jumma of 1172.	Decrease of Four Years.
Rajeshahy - - - - -	36,29,760 12 1 1	25,00,000 - - -	11,29,760 12 1 1
Dinagepore - - - - -	26,89,090 14 9 -	18,00,000 - - -	8,89,090 14 9 -
Nuddea - - - - -	18,22,000 - - -	8,81,662 15 8	9,40,337 - 12 -
Beerbhoom - - - - -	13,16,269 7 4 -	8,00,000 - - -	5,16,267 7 4 -
	94,57,119 1 14 1	59,81,662 15 8	34,75,456 2 6 1

(No. 10.)—STATEMENT of the Jumma of those Mehals for 1193, which composed the Dewanny Lands, inserted in the Settlement of Mahomed Reza Khan.

DIVISIONS.	Jumma of 1193, agreeable to the Settlement for that year.	Moshaira, &c. for 1193, and Establishment, for which the Zemindars received credit in their accounts with Government.	Net Jumma of 1193.
Dacca Division:			
Boorogomedpoor - 8,38,027 3 7 —	29,43,489 3 18 —	3,443 15 17 3	29,40,045 4 — 1
Bheltau - 6,86,471 5 8 1			
elapore - 8,16,117 2 9 3			
Momensing - 6,02,872 8 3 —			
Beerbhoom -	5,51,437 — — 14	12,529 5 5 —	5,38,907 11 9 —
Bissenpore -	3,86,707 11 17 —	14,534 3 — —	3,72,173 8 17 —
Edrackpore -	2,42,885 5 6 —	7,000 — — —	2,35,885 5 6 —
Dinagapore -	14,60,444 12 12 2	41,628 3 17 —	14,18,816 15 2 —
Futteh Sing -	1,48,004 15 3 1	1,600 — — —	1,46,404 15 3 1
Houghly, exclusive Burrooz -	4,36,196 8 4 3	41,370 3 9 —	3,94,826 4 15 3
Hedgelle - d° - Bencole -	4,35,234 6 15 —	79,483 8 18 —	3,55,750 13 17 —
Jessore -	5,78,968 13 4 3	9,910 5 10 —	5,69,058 7 14 3
Luckelpore -	4,02,232 13 19 1	4,388 3 10 2	3,97,844 10 8 3
Moorshedabad -	8,51,699 14 1 2	25,110 6 5 1	8,26,589 7 16 1
Mohimudhayd -	2,57,099 10 — —	1,535 — — —	2,55,564 10 — —
Nuddea -	10,28,276 3 2 1	35,145 1 14 —	9,93,131 1 8 1
Purnea, including Derampore -	9,59,064 6 12 2	— — — —	9,59,064 6 12 2
Rajemhal -	2,02,550 — — —	10,076 8 — —	1,92,473 8 — —
Patchet and Jeldah -	74,738 15 14 3	20,787 5 — —	53,951 10 14 3
Rungpore, exclusive of Tahmag -	7,27,095 — 4 2	4,771 11 9 —	7,22,323 4 15 3
Rajehaby -	24,25,000 — — —	86,863 1 16 1	23,38,136 14 3 3
Sylhet -	2,29,851 13 — —	— — — —	2,29,851 13 — —
Silberries -	4,02,724 14 3 3	6,913 4 17 —	3,95,811 9 6 3
Tipperah and Sundeep -	2,09,952 1 15 2	11,379 4 19 —	1,98,572 12 16 2
Keerpoy under Burdwan -	1,204 — — —	— — — —	1,204 — — —
	1,49,54,808 10 9 1	4,18,469 13 7 3	1,45,36,338 13 1 2

STATEMENT of the Jumma for 1193/4, of those Mehals which composed the Ceded Lands.

Burdwan - 43,37,617 — — —	43,86,463 3 — —	— — — —	— — — —
48,846 — — —			
Deduct: 43,86,463 3 — —			
Keerpoy in dewanny lands - 1,204 — — —			
24 Perg ^a , including Bozzooz Rajepore -	43,85,259 3 — —	5,71,705 8 5 —	38,13,553 10 15 —
Town of Calcutta, including Der, &c. -	9,08,616 2 4 3	20,386 12 — —	8,88,229 6 4 3
Chittagong -	1,29,157 6 8 3	— — — —	1,29,157 6 8 3
Midnapore & Jellalore, including Baroete -	5,35,932 4 5 2	— — — —	5,35,932 4 5 2
Total -	8,12,817 13 2 —	20,698 12 8 —	7,83,119 — 14 —
Tam h Behar (acquired in 1180) -	67,71,782 13 1 —	6,21,791 — 13 —	61,49,991 12 8 —
	73,071 11 1 1	— — — —	73,071 11 1 1

STATEMENT of the Mehals Behar for 1194, with the exception of Durrumpore, included in Mahomed Reza Khan's Settlement of 1172, for Bengal.

DIVISIONS.	Jumma of 1193, agreeable to the Settlement for that year.	Moshaira, &c. for 1193, and Establishment, for which the Zemindars received credit in their accounts with Government.	Net Jumma of 1193.
Patan -	10,68,934 11 18 —	— — — —	10,68,934 11 18 —
Sirkar Rotas -	9,73,643 6 13 —	— — — —	9,73,643 6 13 —
Petiteh Malda -	4,70,694 1 18 2	— — — —	4,70,694 1 18 2
Sirkar Tirhoot -	7,05,980 9 7 1	— — — —	7,05,980 9 7 1
Sirkar Sarung -	13,01,304 — 17 —	15,539 2 2 2	12,85,764 14 14 2
Boglepore -	3,80,154 9 9 —	2,770 2 6 —	3,77,384 7 3 —
Ramgur -	86,477 12 5 —	1,081 2 5 —	85,396 10 — —
	49,87,194 3 17 3	19,390 6 13 2	49,67,803 13 4 1

ABSTRACT of the foregoing Statement.

Dewanny Lands -	1,49,54,808 10 9 1	4,18,469 13 7 3	1,45,36,338 13 1 2
Ceded Lands -	67,71,782 13 1 —	6,21,791 — 13 —	61,49,991 12 8 —
Tanah Behar -	73,071 11 1 1	— — — —	73,071 11 1 1
Bengal, including Midnapore -	2,67,86,857 6 9 1	10,40,260 14 — 3	2,07,59,402 4 10 3
Soubah Behar -	49,87,194 3 17 3	19,390 6 13 2	49,67,803 13 4 1
Total -	2,67,86,857 6 9 1	10,59,651 4 14 1	2,57,27,206 1 15 —
Customs, as per general state of revenues for 1193 -	25,11,400 5 — 1	— — — —	25,11,400 5 — 1
(A) Salt Duties, &c. - 11,90,523 15 5 1	82,579 12 2 —	— — — —	82,579 12 2 —
Bazee Zemeen -	2,93,80,837 7 11 2	10,59,651 4 14 1	2,83,21,186 2 17 1
Grand Total -			

(A) This is the amount of the Rowanah duty of 30 q. per % m^{ds} upon the quantity of Salt sold in 1786/7, as per account furnished by the Comptroller of the manufacture of Salt, included upon the books of the Salt department in the price of the Salt, and of course in the profits thereupon; but here stated, as in past years, to exhibit the revenue derivable from this source, which, prior to the institution of the Salt office, was received with other duties in the department of Customs.

STATEMENT of Zemindarry Charges for 1193.

Dewanny Lands.		
Dacca:		3,443 15 17 3
Canongoes Russoom -	— — — —	
Beerbhoom:	9,000 — — —	
Amlah -	868 8 — —	
Deo Kutch -	69 2 5 —	
Puneah D° -	2,491 11 — —	
Burgundasses -	72 — — —	
Disabled Peons -	— — — —	12,529 5 5 —
Bissenpore:	4,020 — — —	
Amlah -	4,152 — — —	
Deo Kutch -	65 11 — —	
Puneah D° -	4,000 — — —	
Poolbundy -	2,296 8 — —	
Canongoes Russoom -	— — — —	14,534 3 — —
Edrackpore:	— — — —	7,000 — — —
Amlah -	— — — —	
		N n a

Appendix (No. 10.) to
Mr. Shore's Minute.

Dewanny Lands—continued.		
Dinagapore.		
Amlah	17,881	8 — —
Burgundasses	8,439	3 — —
Rozeenah Mahomed Hussaim	339	8 — —
Birts to the Brahmins	7,717	15 — —
Pundle Kutch	100	— — —
Canongoes Russoom	7,152	1 17 —
Futtehsing:		
Poolbundy	41,628	3 17 —
	1,600	— — —
Houghly:		
Moshaira to the zemindar	35,001	— — —
Birts to the Brahmins	4,303	6 10 —
Canongoes Russoom	2,039	13 — —
Jaghire of Bow Begum	25	15 9 —
	41,370	3 9 —
Ilidjelle:		
Moshaira to the zemindar	52,994	3 11 —
Birts to the Brahmins	16,879	6 17 —
Amlah	2,520	— — —
Canongoes	7,089	15 — —
	79,483	8 18 —
Jessore:		
Amlah	4,227	— — —
Jaghire of Mirza Cretah	2,058	— — —
Malguzany	192	12 15 —
Deo Kutch	1,000	— — —
Birts to Brahmins	406	— — —
Canongoes Russoom	2,026	8 15 —
	9,910	5 10 —
Luckepore:		
Canongoes Russoom	4,208	3 10 3
Razena Mirza	188	— — —
	4,388	— — —
Moorshedabad:		
Amlah of Rosempore	4,788	— — —
Poolbundy	1,375	— — —
Burkundazes	3,000	— — —
Canongoes Russoom	6,788	6 5 1
Malguzarry	4,683	16 — —
Deo Kutch	4,115	1 — —
Razenah	360	— — —
	25,110	6 5 1
Mahmudsye:		
Birts to the Brahmins	371	— — —
Canongoes Russoom	1,161	— — —
	1,535	— — —
Nuddea:		
Amlah	18,684	15 — —
Poolbundy	10,000	— — —
Mehemry	250	15 8 —
Jaghire of Mirza	1,778	8 10 —
A Bengal doctor	90	— — —
Canongoes Russoom	4,340	10 6 —
	35,145	1 14 —
Rajamhal:		
Moshaira of the zemindar Congole	6,000	— — —
Canongoes	3,476	8 — —
Allowance to Raney	600	— — —
	10,076	8 — —
Patchet & Jeldah:		
Moshair of the zemindar Packest	17,302	8 — —
Omlah	2,696	7 — —
Puneah Kutch	35	— — —
Deo Kutch	753	6 — —
	4,771	11 9 —
Rungpore:		
Canongoes Russoom Rajshayte:		
Amlah	25,698	— — —
Burkundazes	25,000	— — —
Birts to the Brahmins	18,000	— — —
Perneah Kutch	100	— — —
Goury Persaud	6,000	— — —
Canongoes	11,595	1 16 1
	86,863	1 16 9

Appendix (No. 10.) to
Mr. Shore's Minute.

Dewanny Lands—continued.		
Tipperah:		
Moshaira of the zemindar	11,379	4 19 —
Silberris:		
Amlah of Tahangepore	4,000	— — —
Canongoes Russoom	2,913	4 17 —
	6,913	4 17 —
Total	4,18,469	13 7 3
CEDED LANDS.		
Burdwan:		
Moshaira of the zemindar	2,46,599	10 — —
Muscurout	50,993	— — —
Nerdean	1,03,360	2 — —
Rajah Amver	3,690	— — —
Poolbundy	60,001	— — —
Canongoes Russoom	9,500	— — —
D ^o Bhamindohoom	175	— — —
Amlah	68,720	— — —
Par Beharraram	1,748	4 — —
Chamdah Brile	8,719	5 — —
Allowance Zemind ^r Bhooorsoot	210	— — —
Amlah & Knanasaudry	6,127	6 — —
Eda Kutch	169	14 — —
Deo - D ^o	10,137	12 — —
Dursorah D ^o	1,054	— — —
Punahe	500	— — —
	5,71,705	8 5 —
Twenty-four Pergunnahs:		
Canongoes	2,269	8 — —
Birte	1,331	4 — —
Poolbundy	16,786	— — —
	20,386	12 — —
Midnapore & Jellalore:		
Canongoes	9,479	15 8 —
Allowance to Widow Haderam	716	1 — —
Poolbundy	19,508	12 — —
	6,21,791	— 13 —
Soubah Behir:		
Sircar Sarun.	4,999	14 — —
Allowance to Rajah Tuggulkipore	4,325	1 — —
D ^o - Surlykisson	9,324	15 — — or
	15,539	2 2 2
Boglepore:		
Allowance to Sergiam Sing	1,267	5 — —
Russim Bux	542	13 6 —
Mahomed Hamjah	960	— — —
	2,770	2 6 —
Ramgur:		
Rajah Droosing	462	10 — —
Permissore Sing	618	8 5 —
	1,081	2 5 —
Total	19,390	6 13 2
ABSTRACT of Zemindarry Charges:		
Dewanny Lands	4,18,469	13 7 3
Ceded Lands	6,21,791	— 13 —
	10,40,260	14 — 3
	19,390	6 13 2
Soubah Behar	10,59,651	4 14 1
TOTAL		

(No. 11.)—ACCOUNT of Calcutta Port Duties and Government Customs collected from 1st May 1783, to 30th April 1787.

STATIONS.	Gross Collections, including Beetle Nut and Tobacco, Talooks and Ganges.	Charges of Collectors, Allowances and Estimated Drawbacks, &c.	Remaining Collections.	Deduct Allowances, and Estimates of Secretary to Customs Department.	Net Collections.
Calcutta Port Duties	558,931 15 5	94,508 2 10	4,64,423 10 15	7,200	4,57,223 10 15
D° - Government Customs	3,31,673 13 15	57,074 1 14	2,74,599 12 — 3	4,257	2,70,342 12 — 3
Chittagong	3,204 6 1 3	1,317 1 15 1	1,887 4 6 2	27 6 3 2	1,859 14 3
Chowmah	1,58,979 7 15	12,601 8 —	1,46,377 15 15	2,269	1,44,108 15 15
Dacca	2,55,184 10 3	54,829 8 17	2,00,355 1 6	3,105	1,97,250 1 6
Hooghly	91,196 9 1	25,885 1 6	65,311 7 15	1,011	64,300 7 15
Moorsheadabad	2,76,786 12 17	64,875 8 12	2,11,911 4 5	3,284	2,08,627 4 5
Patna	1,78,015 11 5	70,717 18 15	1,07,298 — 10	1,662	1,05,636 — 10
	18,53,973 4 2 3	3,81,808 11 9 2	14,72,164 8 13 1	22,815 6 3 2	14,49,349 2 9 3
ABSTRACT.					
Government Customs of Dewanny Lands of Bengal, viz. Dacca, Hooghly, and Moorsheadabad	6,23,168 — 1 —	1,45,590 2 15 —	4,77,577 13 6 —	7,400	4,70,177 13 6 —
D° - of Ceded Lands of Bengal, viz. Calcutta and Chittagong	3,34,878 3 16 3	58,391 3 9 2	2,76,487 — 7 1	4,284 6 3 2	27,220 10 3 3
D° - of Behar, viz. Patna and Chowmah	3,35,995 3 — —	83,319 2 15 —	25,376 — 5 —	3,931	2,49,745 5 — —
Port Duties of Calcutta	5,58,931 13 5 —	94,508 2 10 —	46,423 10 15 —	7,200	4,57,223 11 15 —
	18,53,973 4 3 3	3,81,808 11 9 2	14,72,164 — 13 1	22,815 6 3 2	14,49,349 2 9 3

(No. 12.)—ACCOUNT of Rowannah Duties on Salt sold from the 1st of May 1786 to 30th April 1787; the manufacture of 1189, 1190/91 and 92 B. S.; including Foreign Salt.

DIVISIONS.	Quantity sold.		Duties.		
	Mds.	S. C.	S ^r R ^e	A.	P.
Hydgelee:					
Made in Bengal districts	6,31,358	32 —	1,89,407	10	3
— Midnapore and Jellapore	2,51,124	15 —	75,337	5	—
	8,82,483	7 —	2,64,744	15	3
Tumlook	8,59,494	22 8	2,57,848	5	11
25 Pergunnahs	3,18,831	— —	2,45,649	4	10
Roymungul	3,78,577	— —	1,13,573	1	7
Bulwa	3,55,107	15 —	1,06,532	3	5
Chittagong	2,22,941	10 —	66,582	5	11
	35,16,434	14 8	10,54,930	4	11
	16,215	— —	4,864	8	—
Coast salt	35,32,649	14 8	10,59,794	12	11
ABSTRACT:					
Dewanny Lands; viz. Bengal districts in Hygelee, Tumlook, Bulwa, and Roymungul	22,24,537	29 8	6,67,361	5	3
Ceded Lands; viz. Midnapore, 24 Pergunnahs, and Chittagong	12,91,396	25 —	3,87,568	15	9
	16,215	— —	4,864	8	—
Coast salt	35,32,649	14 8	10,59,794	12	11

PROPOSITIONS deduced from the Arguments in the preceding MINUTE.

1st.—THAT a new settlement of the revenues, to commence from the first of Bysack of the Bengal year 1197, be concluded for a period of ten years certain, under the denomination of *Karar jumma deh sala*.

2d.—That the settlement, under certain specified exceptions, be made with the zemindars and independent talookdars, agreeably to the rules now prescribed. The term "independent" is applied to those talookdars who are usually denominated huzzoory, as paying their revenues immediately to government and not to the zemindars, within whose lands their talooks may be situated.

3d.—That every zemindar or talookdar who is a minor, or female, be declared incapable of having any concern whatever in the management of lands paying revenues immediately to government, and that no engagements for the payment thereof be contracted with any zemindars and talookdars under this description.—Minority, with respect to Hindus, is limited to the expiration of the year, and for Mahomedans to year.

4th.—The management of the lands of zemindars and independent talookdars, who are minors or females, shall be assigned to a person specially appointed by the government for this trust, to be denominated Serberakar or manager, who previous to the receipts of his commission, is to execute an obligation, binding himself to a faithful discharge of the duties assigned to him, and no further.

5th.—The manager is to be chosen by the collector, subject to the approbation of the board of revenue, and his commission is to be signed by the collector, and to be authenticated by his official seal. In recommending the persons for this trust, the following considerations are to be observed.—In the first instance, a near relation of the zemindars or talookdars is to be preferred, to all others; in the second, a creditable servant of the family; and in the last resort, in case of necessity, a person unconnected with it: capacity for the business is to be understood as a necessary qualification, and to be particularly attended to, in determining the preference.

6th.—Lunacy, contumacy, or notorious profligacy of character, are to be deemed disqualifications; and the settlement, in such cases, is to be regulated by the provisions above laid down with regard to the lands of minors and females; but no zemindar or talookdar is to

PROPOSITIONS
deduced from the Arguments
in the preceding
Minute.

Term of the Settlement.

Settlement to be made
with the zemindars and
independent talookdars.

Exemptions on account
of age or minority.

Managers to be appointed
for the lands of
minors and females.

Manager to be appointed
by the collector.

Rules to be observed
in the choice of the
manager.

Further exceptions on
account of lunacy, contumacy
and notorious profligacy of character.

PROPOSITIONS deduced from the Arguments in the preceding Minute.

Amount of the Jumma and rules for the regulations of it.

Remission.

A Russud.

Settlement to be made in one net sum.

Zemindary charges, viz. pensions, charitable allowances, &c. how to be defrayed.

Allowances to the families of zemindars.

Casual diminution of the Jumma.

Estimated provision for zemindars, &c. in fixing the Jumma.

Circumstances to be attended to in fixing the Jumma.

Estimated allowance of 10 per cent.

Allowances to be made where the Jumma is regulated by an ascertainment of the gross assets.

Every circumstance relating to the Jumma to be recorded.

Rules to be observed in settling the Jumma with the zemindars and talookdars.

to be excluded for any of the disqualifications mentioned in the article, without the previous approbation of the Governor General in council.

7th.—In fixing the amount of the settlement, the jumma of the present year, compared with the accounts and information supplied by the collectors, and the recommendation of the board of revenue founded thereon, is to furnish the standard under the following considerations:

That no remission upon the jumma of the present year be allowed, without the special sanction of the governor general in council.

That no russud, or progressive increase, shall be established, to extend beyond the third year of the lease.

That the settlement be made, as far as possible, in one net sum, free from any charges of moshaira, zemindary, amla, poolbundy, catecherry charges, or others of a similar nature, it being intended that all the charges incidental to the collections of the revenues (the expenses of the officers of government excepted) be defrayed by the zemindars from the produce of their lands.

That with respect to any of the articles in the book of revenue establishments, under the head of zemindary charges, such as pensions, charitable allowances, or others, which it may be thought proper to continue, they shall be paid by the collector, and the zemindar have no concern in them, unless for special reasons of convenience, it should be deemed more expedient in any instance, to entrust the zemindar with the disbursement thereof.

That in every possible case, all separate allowances to the families and connections of the zemindars be abolished, and the provision for the maintenance devolve upon the zemindars.

8th.—Any occasional diminution of the jumma, on account the casualties of the season, is to be provided by a russud.

9th.—The amount jumma, payable by the zemindars and talookdars, is to be assessed with a view to permanency, and to be so calculated as to afford a provision for themselves and families, over and above their contribution to government, equal to about 10 per cent. on that amount, including nankar, or other free lands. In future it is expected, that by due care and economy, their income will increase. The information and accounts which are to supply the basis of this calculation, are pointed out in the seventh article; and the following circumstances are further to be attended to.

The charges to which the zemindars or talookdars are subject on account poolbundy and amla, whether any separate provision has been made for these articles, or whether they have been defrayed from resources exclusive of the revenue of government, with a view to determine if they are to be admitted or rejected in the calculation of the jumma payable by the zemindars or talookdars. Where these charges have been hitherto defrayed by them, exclusive of their contributions to government, and where the jumma has been assessed, without any stipulation for moshaira, no provision on this account, is to be made to them. When, on the contrary, a separate allowance has been made by government for these charges, the calculation of the jumma is to be regulated by this consideration; that is, the jumma is to suffer a proportionate diminution, unless there be separate and distinct funds for the discharge of them. With respect however to the moshaira, it is necessary to remark, that some part of the emoluments enjoyed by the farmers, in those instances where the zemindary has been let to farm, either in whole or in detached pergunnahs, may be presumed to revert to the zemindars.

10. The estimated provision for the zemindars and talookdars is stated generally at 10 per cent.; but if owing to any peculiar circumstances a larger provision should be deemed necessary, particularly in zemindaries or talookdarries yielding a small annual jumma, the governor general in council will take it into consideration.

11. Where the jumma of the zemindars and talookdars is fixed upon an ascertainment of the gross assets, in addition to the articles above specified, the actual mofussil charges of every denomination, whether debatee pergunnattee or others, are further to be considered in the calculation for determining its amount.

12. Every circumstance influencing the regulation of the jumma must be minutely recorded, to prevent any claims hereafter on the part of the zemindars, for altering or lowering the amount.

13. The amount of the jumma in every instance, as far as may be practicable, is to be determined by the governor general in council, and after determination to be notified to the zemindars and talookdars through the medium of the board of revenue, by the collector, who shall call upon them to sign an agreement for the payment of it. A zemindar or talookdar is to be allowed a period of fifteen days from the date of the notification, to express his acquiescence or objections. Where objections are made they are to be laid before the board of revenue by the collector, with his opinion upon them; and by the board of revenue, with their opinion upon the whole, before the governor general in council, who will then pass a final decision.

After such decision, the zemindars and talookdars shall be peremptorily required to sign an agreement for the amount, and three days be allowed them for this purpose; when, if they should decline to comply with the requisition, an avowal of which the zemindars and talookdars must give under their own signature, they shall be dispossessed of the management of their lands, and a provision of 5 per cent. upon the sudder jumma, including any nankar

PROPOSITIONS deduced from the Arguments in the preceding Minute.

Where a zemindar declines his lands to be held Khas.

Rules regarding the settlement of the zemindar, with the talookdars in his zemindary.

Rules for preventing oppressions on talookdars.

General rule respecting the settlement of the zemindar, with his under-tenants.

Form of arrangement for zemindaries and talookdarries

Distribution of the assessment.

nankar or rent-free land possessed by them, is to be allowed to them respectively for their subsistence.

14. The collector, upon the declared refusal of any zemindars or talookdars, is to take charge of the district, and to hold it ~~for~~ during the year, and the lands are not again to be restored to the talookdars or zemindars without the special sanction of the governor general in council.

15. The settlement having been concluded with the zemindar, he shall be required to enter into engagements with the talookdars situated within his zemindary, and paying their rents to him for the same period as his own lease, not liable to any increase or decrease during the term of it; and that within three months after the conclusion of the settlement with the collector, the zemindars be required to deliver to him a record of the settlement entered into between him and the talookdars, specifying their names, the talooks, and the jumma payable by each.

16. In order to prevent undue exactions, the following rules are to be attended to: That no zemindar be authorized to demand any increase from the talookdars under his jurisdiction, although he should himself be subject to the payment of an increase upon the jumma of the present year, except upon proof to the collector, that he is entitled to do so either by the special custom of his district, or by the conditions under which the talookdar, by receiving abatements from his jumma, has subjected himself to a demand for the increase, and that the lands are capable of affording it.

If in any instance it be proved that a zemindar exacts more from a talookdar than he has a right to do, or should be guilty of oppression towards him, the talookdar shall be separated from his jurisdiction, and the rents thereof, in future be paid to the officers of government.

17. The zemindar is to let the remaining lands of his zemindary, under the prescribed restrictions, in what manner he may think proper; but every engagement contracted by him with under-renters shall be specific as to the amount and conditions of it, and all sums received by any zemindar or renter, over and above what is specified in the engagements of the persons paying the same, shall be considered as extorted, and be repaid with a penalty double the amount.

18. That no person contracting with the zemindar or talookdar, or employed by him in the management of the collections, shall be authorized to take charge thereof without an amulnama, or written commission, signed by the zemindar or talookdar; copies of all such commissions are to be deposited in the sudder catecherry of the collectorship.

19. That the zemindars and talookdars, previous to the signature of their cabooleats, shall deliver to the collectors an account of the pergunnahs now composing the zemindary or talookdary, as well as of any terfs, talooks, kismuts, villages, or other divisions of land not included in the detail of the pergunnahs, but standing separate, with a proposed arrangement of them; and the collector is to consider the arrangement, and establish it with such corrections as he may deem proper, in order to render it as compact as possible. The account, so arranged, is to be delivered to the zemindar as a fixed form not to be departed from.

20. That the zemindars and talookdars be not afterwards permitted to change the designation of any of the divisions, or to vary the dispositions of the pergunnahs, terfs, talooks, and kismuts, comprizing the zemindary or talookdary, as stated in the required record, or to make any alteration in the extent of them by any subsequent annexations or separations. This order is not to prevent the zemindars and talookdars subdividing the several pergunnahs in such manner as they may think proper, in forming the settlement; but every subdivision shall invariably stand under the pergunnah to which it originally belongs, in the general abstract. Thus, supposing any pergunnah rented in five subdivisions, the account of the whole shall be inserted in the abstract, under the name of that pergunnah, with a memorandum of the number of the subdivisions.

21. All zemindars, talookdars, or others, assessed by government in the course of the first year, are to distribute the total assessment of their zemindaries, talookdarries, or other lands, on the several villages contained therein, equally and impartially, according to the rents derived therefrom respectively, and to deliver a record of such distribution in the course of the three first months of the ensuing year, and successively for each year, specifying the name of each village, the boundaries thereof, the estimated quantity of land in each, distinguished as malguzary and lakkeraje, together with an abstract thereof, containing the distribution of the sudder jumma upon each pergunnah, terf, tuppah, kismut, or other division, as recorded in the prescribed arrangement of the pergunnahs. This record is also to specify under a separate head, the number, names, and boundaries of all detached lakkeraje villages.

22. In order to correct inequalities in the distribution of the sudder assessment, from the improvement of some villages and decline of others, or from the cultivation of new villages, a village record and abstract, as above described, are to be delivered in annually in the course of the three first months of each year.

23. Should it appear that any land-holder shall have omitted inserting any village in such record, the same to be declared forfeited to government; and should any considerable wilful partiality in the distribution of the assessment be proved, the landholders guilty of such offence to be liable to a fine, determinable by the governor general in council.

24. It is not meant by this distribution to prevent the landholders from acquiring a larger rent from the pergunnahs or villages than the sum apportionate, or to demand from the accounts

accounts of the actual assessment. It is intended only to be a standard for fixing the revenue of government on lands transferred by sale or otherwise, without which neither the actual proprietor, nor the purchaser, can form a determinate judgment of its value.

25. To accomplish this object, the following rules are laid down with regard to future transfers.

In case of public sales of land for the liquidation of arrears, the land sold to be declared wholly independent of the zemindarry or talookdarry to which it before appertained; and the future assessment thereof to be paid by the purchaser, and the zemindar shall be obliged, upon forfeiture of the land, to deliver up all the accounts thereof.

In such sales, if an entire division of land, before separately assessed, be disposed of, the assessment to remain the same to the end of the current settlement. If a portion of such division only be sold, the assessment allotted thereto by the latest village records delivered in, to remain as the fixed revenue thereof to the end of the current settlement.

Any person purchasing land sold by order of government, shall be obliged to pay the revenue thereof as fixed at the time of sale, for one year certain.

That the zemindars and talookdars be permitted to dispose of their lands by sale; but that no private transfers of the property of land, exceeding *begas*, to be valid unless registered in the office of the collector.

The parties at the time of transfers to settle by whom the revenue of government shall be paid in future, and, in the event of its being agreed that the purchaser shall pay it, the same rule shall be observed as laid down above with respect to public sales. If the land sold still remains dependent on the zemindarry or talook in which it was previously included, and the purchaser stipulate to pay a rent for the same to the former zemindar or talookdar, the amount of such rent to be adjusted as the parties may agree. Government still holding the land so transferred, in common with the remaining parts of the zemindarry or talookdarry, responsible for its due proportion of the general assessment.

Zemindaries, the property of minors, females, or others, excluded by the 3d or 6th regulations, are to be considered *Khas*; but the Jumma of such lands shall be fixed in the same manner as for other lands, and the profits beyond that amount, after discharging all charges, shall belong to the proprietor.

26th.—Zemindaries, the property of minors, females, or others excluded by the 3d and 6th regulations, are to be considered as *khas*, and the actual amount of the engagement contracted by the manager with the under-renters, after deducting the *mofussil* and *pergunnah* charges, is to be inserted as the assessment of government. The expenses of the manager, and of his establishment, are to be paid by the collector, and to be included in his establishment, and the several regulations prescribed for the zemindars, are to be executed by the managers.

Provisional rules for the security of the ryots.

27. That whereas from the ignorance, inattention, and oppressions of the zemindars, the greatest abuses have been practised in the collections, and the ryots have been exposed to exactions, the following rules are now prescribed to all zemindars, talookdars, and persons entrusted with the revenues, for their immediate direction and guidance.

That the rents to be paid by the ryots, by whatever rule or custom they may be demanded, shall be specific as to their amount. If by a *pottah*, containing the *assul* and *abwab*, the amount of both shall be inserted in it; and the ryot shall not be bound to pay any thing beyond the amount specified, on account of *kircha*, *salany*, or any other article.

If by a *ticka* *pottah*, the whole amount payable by the ryots is to be inserted in it; if by any rule or custom, such as the payment of the last and preceding year, the rate of the village *pergunnah*, or any other place, an account is to be drawn out in the beginning of the year, showing what the ryots are to pay by such rule or rate, and a copy of it be given to them; where the rents are adjusted upon a measurement of the lands after cultivation, the rate and terms of payment shall be expressed in the *pottah*.

If by any established and recorded *jummabundy*, that is to be the rule for demanding the rents.

If the rents are paid in kind, the proportion which the ryot is to pay shall be specified either in account or written agreement.

In every *Mofussil* *cutcherry*, the *nerkbundy*, or rates of land, shall be publicly recorded; and the zemindar is answerable for enforcing this regulation under a penalty or fine for neglect, at the discretion of government.

That for every village a *putwarree* shall be established by the zemindar, for the purpose of recording the accounts of the ryots in that village; and a list of such *putwarrees* be deposited in the *sudder* *cutcherry* of the collectorship, and in the *cutcherry* of the *pergunnah* where the village is situated. No farmer shall be allowed to remove a *putwarree* without the permission of the zemindar. If after the expiration of six months from the commencement of the year, upon a reference to the accounts of any village for the purpose of deciding complaints, it should be found that no *putwarree* has been established, the zemindar shall be fined by the collector for such neglect; that where no *nerkbundy* of the land exists, the zemindar shall be bound to form the same, either for his whole zemindarry, or such parts thereof where it may be wanted, within a prescribed period to be determined by the collector.

That no zemindar, farmer, or person acting under their authority, shall be allowed to cancel the *puttahs* of the *khode* *khoost* ryots, except upon proof that they have been obtained by collusion, or that the rents paid by them within the last three years, have been reduced below the rates of the *nerkbundy* of the *pergunnah*, or that they have been collusive deductions, or upon a general measurement of the *pergunnah* for the purpose of equalizing and correcting the assessment.

That

That when the *jumma* of a ryot has been ascertained and settled, he shall be authorized to demand a *puttah* from the zemindar, or person acting under his authority, whether farmer, gomastah or other; and any refusal to deliver the *puttah* shall be punished by fine proportioned to the expense and trouble of the ryot, in obtaining it. The zemindar is also required to cause a *puttah* for the rent so adjusted, to be prepared, and tendered to the ryot. It remains with the zemindar to determine by whom the *puttah* shall be granted, whether by himself, farmer, gomastah, or whom. No under-renter, without special permission from the zemindar, shall be empowered to grant a *puttah* beyond the period of his lease; and no agent to grant them, without authority from the zemindar or talookdar when in possession of the lands; or of the manager, when the zemindar and talookdar are excluded.

All existing leases to under-renters and ryots to remain in force to the period of their expiration, unless proved to have been obtained by collusion, or from persons not authorized to grant the same.

Every collector, renter, or receiver of the rents, throughout every gradation, from the zemindar to the ryot, shall be compelled to give receipts for all sums received by them, and a receipt in full, on the complete discharge of every obligation; and any person complaining that a receipt has been refused him, upon establishing the charge, shall be entitled to double the amount paid by him, as damages from the person who received it. The receipts to the ryots are to specify the quantity of ground for which he pays rent, and the denomination of it, as being *khoo* *khaust*, *pykaust*, or *comar*, with the rent received on account of each sort of land severally.

That in case any village or district should be affected by inundation or other calamity, causing the ryots to desert, it shall not be lawful for any zemindar or renter, or collector of the rents, to demand the rents of the ryots who are fled, from those which remain.

That the zemindar be not authorized to impose any new *abwab* or *muthote*, on any pre-tence whatever, upon the ryots; and every exaction of this nature, to be punished by a penalty, equal to three times the amount imposed. If at any future period, it be discovered that new *abwab* or *muthote* have been imposed, the zemindars shall be made responsible for the penalty, during the whole period of such impositions.

Permanent plan for the ease and security of the ryots.

28. That as the impositions upon the ryots, from their number, and uncertainty, have become intricate to adjust, and a source of oppression to the ryots, the zemindars shall be compelled to make a revision of the same, and to simplify them, by a gradual and progressive operation, as follows:

They shall begin with those *pergunnahs* where the impositions are most numerous, and having obtained an account of them, shall, in concert with the ryots, consolidate the whole, as far as possible, into one specific sum; but so, that in no case the sums demanded from the ryots, shall exceed three articles, viz. *Assul* *abwab* and *kurcha*. Having prepared this account, they shall submit it to the collector for his inspection, after which it is to be enforced by the authority of government; and any enhancement of the *abwab* or *kurcha*, to be punished as an extortion.

That where, by mutual consent of the ryots and the zemindars, the *abwab* can be wholly reduced and constituted, it be done accordingly; and the rates of the land, according to the nature of the soil and the produce, to be the rule for fixing the rent.

That the rents of each *pergunnah* in the zemindarry be annually adjusted in the same manner, until the whole be completed; and that the exact proportion which the *abwab* and *kurcha* bears to the *assul* *jumma* be precisely determined. The zemindar is to be positively enjoined to regulate a certain proportion of his zemindarry annually, so that the whole be completely performed within * years from the date of his agreement.

* sic orig.

29. That every zemindar and talookdar be also compelled to prepare the form of a *puttah* or *puttahs* adapted to the circumstances of his zemindarry and talookdarry, and to lay the same before the collector, who having approved the form, shall publish it, with a notification to the ryots, that upon application such *puttahs* will be given to them; and no *puttahs* under any other form, shall be permitted.

30. That no zemindar be allowed to contract any engagements with any farmer, or authorize any act contrary to the letter and meaning of these regulations.

31. The *moshaira* to excluded zemindars is to be settled at 10 per cent. upon the amount of the *sudder* *jumma*; and out of this, a provision is to be made for such of the zemindar's family, as may be entitled to receive it.

32. That it be notified to the zemindars, and become an express condition of their engagement, that all resumption of rent-free lands, not at present constituting any part of the *jumma* of their zemindaries, shall be made for the benefit of government, and the amount thereof, or such proportion thereof, as the government may determine, shall become an addition to their *jumma*. The government will determine the mode by which an investigation of the rent-free lands shall take place.

33. That no grants of *bazee* *zemin*, under any denomination whatever, be made by any zemindar or talookdar, under a penalty that the lands so given, be confiscated to government, and that the grantee possessing the same, be compelled to pay as a fine the rents thereof, during the period of their alienation.

34. The zemindars are declared responsible for the preservation of the peace of their districts; and the regulations established for the Burdwan district are to be applied to all other zemindaries where practicable, or to be modified to the circumstances of them.

34. The regulations of the gunge bazar and haut duties, being of importance to the welfare of the community, the following rules are established regarding them:

That it be notified to the zemindars, that an officer will be appointed by government to revise and correct them; and to establish such tolls and duties, as it may be lawful for the zemindars to collect, as well as to prescribe the mode of collecting them.

That when these tolls have been established, the zemindars shall not be at liberty to vary the denominations of them, or to demand more than the prescribed rates.

That if at any period, a scarcity of grain or other articles of subsistence should, under any abatement of the tolls and duties, be necessary, government will hereafter order it, and the zemindars shall not be entitled to any remission on this account.

That if the zemindars have reason to apprehend that these regulations will affect the receipts of the sayer, they be required to deliver in an account of the gunge and hauts, and of the duties collected at them within their zemindaries respectively, previous to their entering into engagements for the revenue of their zemindaries; and that the settlement be thereupon made exclusive of the revenue arising from duties at hauts, and gunges until a determination thereupon can be made.

That no zemindar be allowed to establish any new haut or gunge, without previous application to the collector, and a perwannah under his seal and signature.

Appendix, No. 2.

LETTER from the Assistant on Deputation, to the Collector of Bhaugleporé; dated 11th August 1790.

Sir,
I WAS yesterday favoured with your letter, under date the 9th instant.

As introductory to the Report, which I have now to submit, of my proceedings on deputation in Pergunnah Monghyr, I beg leave to insert here, a general historical account of the zemindars and zemindaries therein contained, extracted from a report made to the board of revenue by your predecessor Mr. Adair.

"The traditional amount of this purgunnah (Monghyr) is, that it was formerly inhabited only by Thudhars of the class denominated rich; also resided chiefly in the woods, at the foot of the hills. One of those whose habitation was upon a rock in the river Ganges, is said, with the assistance of Vishkarna, the god and patron of artists, to have built a fort, and to have named it, Monghyr. Also, that although the adjacent country was at that time, a wild jungle, without the smallest vestige of cultivation; yet it was much frequented, owing to the distribution of large sums of money made by the Rajah Curhun, (a descendant of Raama) among the bramins, who frequented a temple of the goddess Chundy, and to his residing on Currin Chowrt, a spot still recognized by that name.

"That in process of time, when the country was fallen under the dominion of the Moguls, an army of the emperor Heirnaion being at Monghyr, Heerorama Rajaput, and Raam Roy, of the cast (or rather profession) named Baud Corath, attendants in the camp Scubathen, and afterwards, through the means of the emperors mutesdies, became chowdries, and obtained sunnuds for the tract of land which, many years later, when the Subah Sujah Sdah repaired the fort, and built a palace in it, first acquired the name *Havilly Monghyr*.

"This account (fanciful as it appears, and wholly traditional) is collected from the oldest of the persons, inhabitants; the canongoes registers extending only twenty-four years back, as to the time of Cossim Ally, in whose war their papers, it is said, were either plundered or lost; and the following genealogical Tables of the present zemindars, who all deduce their descent from one or other of the two above-mentioned chowdries, are formed on the credit of their own declarations respectively.

"Havilly Monghyr is divided into eleven turfs, or small zemindaries, of which the first five, are in the possession of the posterity of Heeroram; as follows:

- | | | |
|------------------------|-----------|-------------|
| 1st. Turf Mohedydepore | Maha Sing | Nirby Sing. |
| 2d. Turf Mohegdepore | Bheekum | Assaram. |
| 3d. Turf Bunwara | | Bundoo. |
| 4th. Turf Tajepore | | Jourawon. |
| 5th. Turf Jamaelpote | | Mungeram. |

Each turf is subdivided into talook, among the relations of the zemindars, and whose names are inserted in the list lately transmitted to the board of revenue.

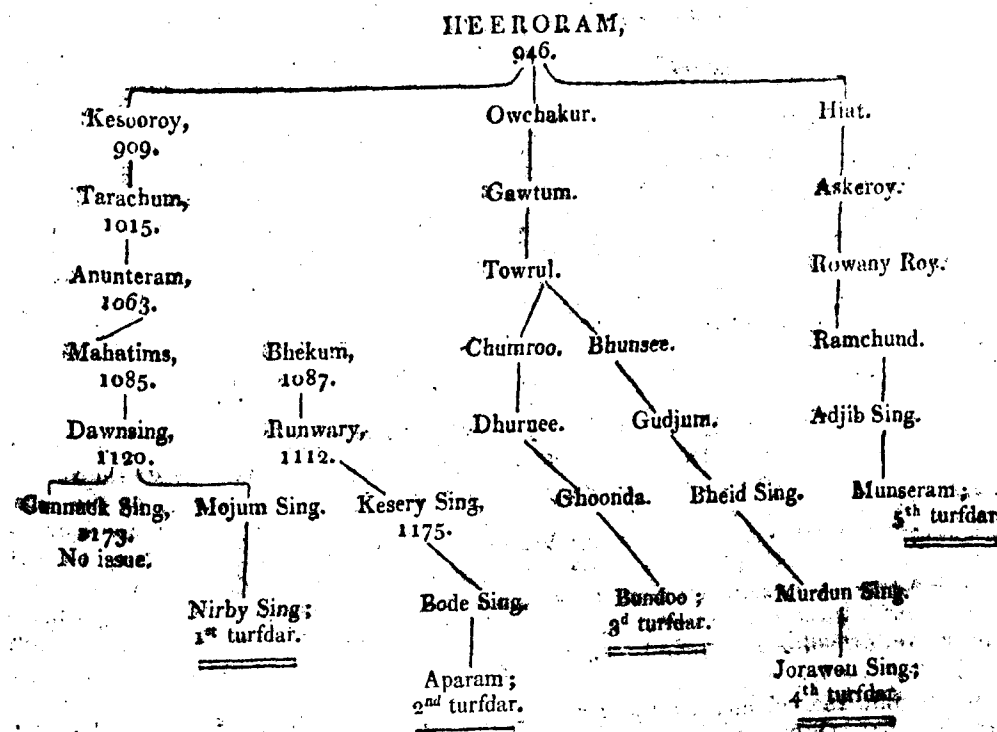
"The 4 turfs appertaining to the posterity of Raam Roy are as follows:

- | | |
|---------------------------------|---|
| 1st. Turf Moholey, &c. | Dallel Sing. |
| 2d. Turf Suttanpore Coltoo, &c. | has not been claimed |
| 3d. Turf Bausdespore, &c. | since the death of Gunshaum without issue in 1120 Fusuly, but has remained in charge of |
| 4th. Turf Bahaderpore Guncis | Surajemun. |
| | Holaus. |

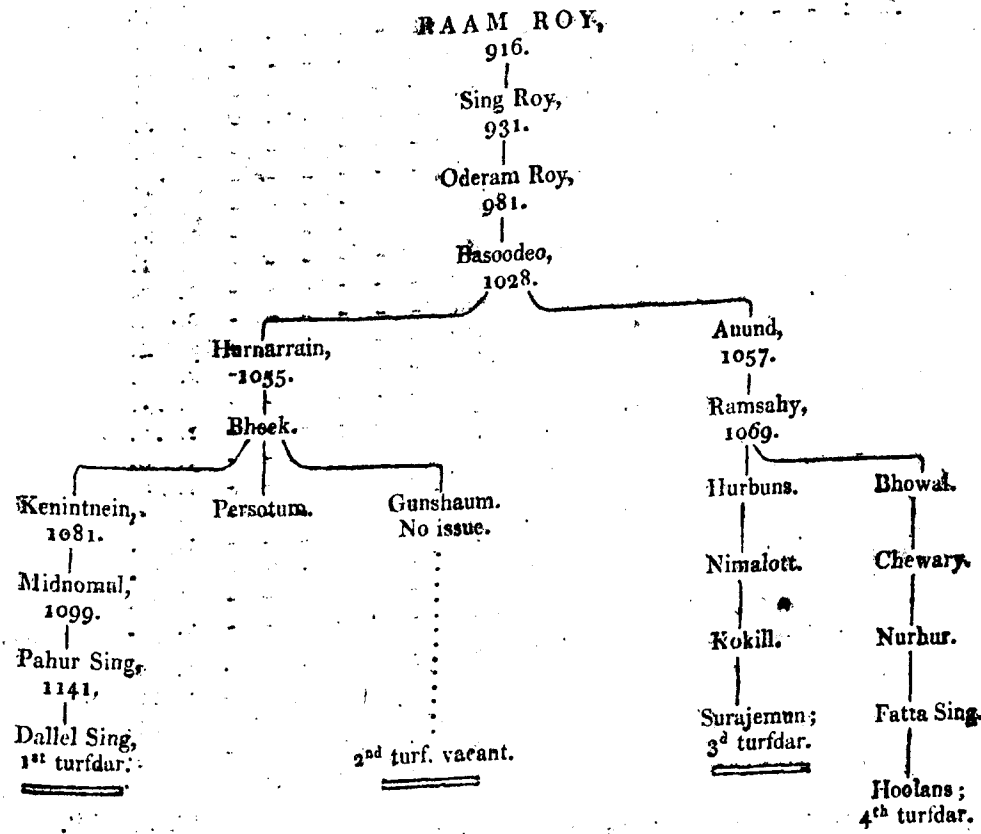
Letter from Assistant on Deputation, to Collector of Bhaugleporé; Aug. 1790.

GENEALOGICAL TABLES of the ZEMINDARS descended from HEERORAM and RAAM ROY."

1st TABLE.



2nd TABLE.



Letter from Assistant
on Deputation, to Col-
lector of Bhanglepore;
Aug. 1790.

"The two remaining Turfs of Havilly Monghyr yet undescribed, are,
1st. Turf Indiruk. 2d. Turf Ibrahimpore.

The first may be considered as a defalcation from the original zemindarry, left by Raam Roy to his posterity. It is said to have been abandoned by Bheek Roy (vide his name in the foregoing table) by reason of his being unable to defend it against the savages of the Cunnikpore people; whereupon Lechmun a bramin, in 1061, applied for and obtained a sunnud for it from the emperor Alumgyre; and Munkower Sing, the fourth heir in descent from Lichmun, is now in possession.

"Turf Ibrahimpore was when waste land, granted, with the consent of the chowdries of Monghyr, to Benode chowdry, whose grandson Harry Kishen, is now in possession of it; but the sunnud is said to have been lost or destroyed, in the troubles occasioned by Mustafa Cawn in 1152.

"Besides these divisions of Purgunnah Havilly Monghyr, there are comprehended in it, certain small talooksana, magas, denominated muskoory and hush-ul-nossoly, which pay their rents immediately to government. These, may possibly be defalcations from the foregoing zemindarries, although the separation cannot now be ascertained; neither do the present incumbents hold them, by any other title than that of long possession. These having been particularized in the list of zemindarries, &c. already transmitted to the board, it seems unnecessary to recapitulate them here. The history of Bazar of Monghyr, held independent of the zemindars, has also been furnished to the board under date."

With respect to the subdivisions of the zemindarries of this pergunnah, mentioned in the foregoing extract, into small talooks among the collateral descendants of the original zemindars, and the discrimination of the right of property thereon depending, by the rules established by government;—as the discussion of those points, make no part of my instructions, but appear to appertain rather to the business of the approaching settlement, I shall only mention here, that, in order to prevent the ryot suffering inconvenience from the new pottahs being signed by the zemindars for land, whereof the malik or talook due might hereafter be found with the proprietor, or vice versa, I proposed that the signatures of both parties should be affixed, which being readily agreed to, the measure was accordingly adopted.

I proceed now to explain the rules of assessment, and the mode of collecting the rent, by an investigation of turf Dallel Sing, including the mozas moholey, &c. For information of these particulars, I had recourse to the putwarry accounts, (there being few or no powhnahs extant) and to the canongoes registers, which agree in stating the rules of assessment to be as follows:

NUCKDY LAND.

Assul	R ^r . A ^a .
- 2 Fussala, per bega, 1st sort	5. 8.
2d	5. 0.
3d	4. 12.
4th	4. 8.
5th	4. 0.
6th	3. 12.
7th	3. 8.
8th	3. 4.
9th	3. 1.
10th	2. 12.
11th	2. 8.
12th	2. 4.
13th	2. 1.
14th	1. 15.
15th	1. 12.
16th	1. 8.
17th	1. 6.
18th	1. 4.
19th	1. 0.
20th	0. 14.
21st	0. 12.
22d	0. 8.

1 Fussala, neemaaly, per bega,	1st sort	2d	3d	4th	5th
	1. 2.	0. 12.	0. 10.	0. 8.	0. 8.

Abwabs:

Kussoor	P ^r . A ^a . G ^d .
- on land capable of being watered in the dry season	0. 2. 5.
- on other land	4 falooos per bega.
- on neemaaly land	2 falooos.
	1 fuloo.

Mechmany

Mechmany - - - Assessed on land capable of being watered at the rate last year of 7A^a in the rupee on the assul.

	R.	A.	G ^d .
Neakdarry:	-	0.	0. 20.
Mockuddum—per rupee on the assul	-	0.	0. 5.
Chowderahy	-	0.	0. 5.
Putwarry	-	0.	0. 2½.
Gorayt	-	0.	4. 0.
Deh Curcha	-	-	-

BHOWLEY LAND; KHEEL:

	Seers.	Chat.
Malguzarry - - - Assul	12	12
	12	13 8
Neakdarry—Malik, or	-	- 1 0
Mockuddum	-	- 0 8
Putwarry	-	- 0 4
Kyall	-	- 0 4
Dehdar	-	- 0 4
Gorayt	-	- 0 4
		2 4
Ryots share remains	-	- 24 4
	M ^d	1 0 0

KUNHULL:

	Seers.	Chat.
Malguzarry - - - Assul	15	4
	12	16 0
Neakdarry (as above)	-	- 2 4
Ryots share	-	- 21 12
	M ^d	1 0 0

BHOWLEY LAND; PAH.

	19	0
Malguzarry - - - Assul	1	0
	20	0
Neakdars (as above)	-	- 2 4
Ryots share	-	- 17 12
	M ^d	1 0 0.

Abwabs:

Kussoor - - - Calculated upon the estimated value of the malguzary share at 10 gundas per rupee.
Kyally - - - Paid upon d^o at 10 g^d per rupee.
Dehdarry - - - In kind upon both the malguzarry and government shares, at 6 chattaiks per maund.
Russoor Chowdery - - - 4 chattaiks per maund.
Deh Curcha - - - Upon beeta, or the main land, assessed on the amount of the government share at 4 annas per rupee. Upon dewra, or islands, per maund, on Kheil 5 gundas. Kunkul, 7. 2. — Pah, 10.

The division of the assessment into *assul*, *abwab*, and *neakdarry*, is a mode which has prevailed from time immemorial in this pergunnah, as in other parts of Behar, whereby the rent or produce of the land became appropriated in distinct shares, to government, to its officers, and to the cultivator; the two first, being considered as the right of government; and the last, or *neakdarry*, of the several persons particularized, whose contingent expenses of collection, together with some further charges, which will be mentioned, were defrayed by the *deh curcha*. It may be necessary further to explain the several articles of taxation contained in each division, or separate head.

Assul—Is the general rate per bega on land, the rent of which is paid in coin; and which varies according to the quality of the soil, and the facility of procuring an artificial supply of water from tanks or wells, in the dry season. These rates, have existed beyond the date of any public record; and were certainly fixed, long before the Company acquired the dewanny.

Abwabs.—1st. *Kussoor*. The term means *batta*; it was formerly levied as a part of the *deh curcha* (explained further on) to make up for any deficiency in the rupees collected in the Mofussil, which, under the Mogul government, were required to be paid into the treasury, at an equal standard. Cossim Ally converted this contingent tax, into an uniform and permanent assessment throughout the pergunnah, as it has continued ever since. There is no objection now made to it by the ryots, whose advantages, in the increased price of grain and other articles, since its first imposition, may be supposed to have kept pace with the tax.

2d. *Dehdarry*.—This was originally the appropriated share of the *dehdar*, an inferior officer of the police, whose office about 16 years ago being found unsupplied, and his service unnecessary, the assessment was, under the same name, shifted from the *neakdarry* to the *abwab*, where it now constitutes a part of the revenue.

Q q q

3d. *Mech-*

Letter from Assistant
on Deputation, to Col-
lector of Bhanglepore;
Aug. 1790.

Letter from Assistant on Deputation, to Collector of Bhaugleporc; Aug. 1790.

3d. *Mehemany*. This is a partial exaction, which, during the residence of Cossim Ally at Monghyr, was first laid upon Mohoby and its dependent villages Sackerpore and Jummulketa, at the gross amount of 42 rupees on the first, 20 rupees on the second, and 12 R. 12 A. on the last. The assessment of it, was apportioned on such land only as was capable of being watered in the dry season; by which mode, its operation became partial even among the ryots of the same village, whose assul rates of land became thereby increased 7 annas in the rupee. On the earnest entreaty of the ryots, and on their ready consent to my proposal of their taking waste land on an adjacent island (there being none on the continent) to such an amount as, in its rent, might be equivalent to the obnoxious exaction, I recommended the abolition of it to the zemindar, who readily acquiesced; and it is abolished accordingly. The quantity of land engaged for as an equivalent, with its rates and other particulars, are specified in the Persian register of abeyabs, herewith to be transmitted.

Neekdary.—1st *Mockudmy*, or as it is also termed, *Malikannah*, is the proportion of the gross rent from time immemorial allotted, to the proprietor or officer of that name, whose relative situation, or particular duty, I conceive it unnecessary to explain.

2d. *Rusoom Chowderahy*—is an allotment to the chowdery or zemindar, similar in its nature to the foregoing.

3d. *Putwarry*.—An allotment to the putwarry or village register.

4th. *Gorayt*.—An allotment to an inferior village officer acting under the zemindar or tassaldar; his office is somewhat similar to that of a peon.

5th. *Deh Curcha*.—This was formerly here, as it is still in other parts of the district, an assessment variable in its rate, which could be determined only at the end of the year, agreeably to the amount of certain contingent expenses which were supposed to be incurred for the purposes implied in the literal meaning of the term, in the course of it, joined to the tussulana of the zemindars, of the canongoes, and other established allowances, the particulars of which, in the instance of Mohoby, accompany this; and the particulars of which, in the other parts of the pergunnah, will hereafter be furnished. The unfair mode however, of computing this assessment, being complained of about 16 years ago, an enquiry was then made into its actual amount in each village; and, in lieu of this variable assessment, a proportional rate was established, as a permanent tax, which has duly been collected ever since. By the operation of this measure, which seems to have given general satisfaction, I found one principal object of my deputation anticipated in this pergunnah; the only indefinite assessment being thereby reduced to a fixed rate, and the oppressive exaction of peons in particular, precluded: and I must do the zemindars the justice to observe, that on the most minute enquiry, I do not find them to have deviated from the rule in question. I have not therefore, as far as I have yet proceeded, found it necessary to alter either the amount or the mode of this assessment in any instance, excepting that of Selimpre dumduma, an equivalent for the remission on which village, you will observe by the accompanying Persian papers, is obtained by the cultivation of waste land on an adjacent island.

The above explanations apply equally to the bhowley and the nuckdy rates of taxation; but in the former, there is an additional article to be noticed, namely,

Kyally.—This was formerly, it may be presumed, an allowance made to the kyall, who actually weighed out the respective shares of the crop; but as in process of time, instead of the produce in kind, the value of that produce at a certain rate in money, was paid by the ryot, the kyall became unnecessary, although the assessment was still continued under the same name, as a part of the revenue.

On computation made by the zemindars, the canongoes and myself, in the results of which we all agreed, it appeared that the net share to the ryot on the bhowley land in this turf, was on the

	Kheel	Kunhul	Pah	Secrs.	Chs.
	-	-	-	22	4
	-	-	-	17	12
	-	-	-	10	12

whereas in several other turfs, it appeared to be about

	Kheel	Kunhul	Pah	Secrs.	Chs.
	-	-	-	22	4
	-	-	-	17	4
	-	-	-	13	8

This great disproportion in the pah land between Mohoby and the adjacent zemindaries, the ryots of the former with reason complained of; and after some argument on the subject, the zemindars acquiesced in the propriety of its being reduced more nearly to an equality. The rates were accordingly paid on the

	Kheel	Kunhul	Pah	Secrs.	Chs.
	-	-	-	22	4
	-	-	-	17	12
	-	-	-	13	0

These rates, will still on comparison, be found heavier on the ryots of Monghyr, than those which prevail, in most other parts of the district; but I am inclined to believe, that the difference is amply compensated by the superior quality of the land in this pergunnah, and the vicinity of a ready market for its produce.

On the grounds of the above investigation of the rates of taxation in Turp Mohoby, and of a similar investigation in every other instance, as far as I have yet proceeded, the issue of Janapaut pottahs, both nuckdy and bhowley, has been obtained, excepting only for land cultivated on some islands situated in the Ganges westward of Monghyr, which will be mentioned

Letter from Assistant on Deputation, to Collector of Bhaugleporc; Aug. 1790.

mentioned hereafter. Those pottahs, you will please to observe, from the copy of one annexed, express the quantity of land, the several articles and rates of taxation, and also on nuckdy land, the same total or jumma.

The same particulars being stated in the register which will accompany my final report on this pergunnah, the plan of which register is herewith submitted for your consideration, you will thereby be furnished with the information you require, viz. "the most accurate and minute value of the lands cultivated by nuckdy pottahs, as well as the exact amount of "bhowly kissa lands in cultivation," except in such instances as above mentioned of the islands west of Monghyr, where the obstacles to the accomplishment of this measure, stated by the canongoe in his answer to my query which is annexed, seem to me at present to be insurmountable, and concerning which I request to be favoured with your instructions. In the mean time, permit me to observe, that the species of pottahs granted in similar cases in Furkeya appearing to me well adapted to the particular local circumstances of those islands, in which is included the whole tuppah Dewra, I did not hesitate to adopt it, under the authority of the 4th article of the proclamations I am furnished with; and should it meet with your approbation, an adequate knowledge of the quantity and value of the lands in question, as the ground of a permanent settlement, may be obtained by other means, namely, an inspection of the village records; unless objection to this mode should arise, from the idea of its being a minute local scrutiny. If, on the contrary being the case, you will be pleased to point out in what manner the difficulties stated by the canongoe may be removed, and janapaut pottahs devised, including the particulars you desire to have inserted, those already granted in this tuppah may be easily recalled, and others substituted, conformable to your instructions.

I request also to be informed, whether it is your pleasure that the issue of pottahs be extended to the Mockurrey mahals in this and the other pergunnahs included in my deputation registers, which are, I believe, deposited in your cutcherry.

I trust you will think the accompanying Abstract of pottahs issued, sufficient for your present purpose, or until the register shall be complete for each village (which I expect to accomplish in the course of a few days); the transmission of the original, would at this time, greatly retard my progress; and a copy of a paper of such a magnitude, it would not be possible, with the assistance of the mohurrer I am furnished with, to prepare in time for this dispatch.

Not having with me the Orders alluded to in your letter from the board of revenue, dated the 4th December 1787, I shall be much obliged to you for a copy of them.

I am, Sir,
Your most obedient humble servant,
S. Davis,
Ass' on Dep. in Monghyr.

Sandarpore, 11th August 1790.

Appendix, No. 3.

LETTER from Collector of Bhaugleporc, dated 6th December 1787; on the constitution and duties of the office of Canongoe.

To John Shore, Esquire, President, &c. Members of the Board of Revenue, Fort William.

Gentlemen,

I HAVE the honour to acknowledge the receipt of your letter of the 23d October, in which you direct that I should propose specific rules for the establishment of the canongoes; in detailing which, I am to compare the present situation of the office with its former state, when the institution was in due order.

The object of the Mogul government in instituting the office of canongoe, and the nature of the charge entrusted to those officers; may be understood, by considering the list of papers which composed their records.—These were:

- 1st. Dustoor ul umul.
- 2d. Umul dustoor.
- 3d. Ferisht debaut.
- 4th. Sahaby andarry.
- 5th. Awargy.
- 6th. Dowl tuckshees bundoobust.
- 7th. Jumma bundy khass.
- 8th. Jumma sayre chobootra cutwally my chowkeyaut wa Guzooeghaut.
- 9th. Jumma mahal Meer Bahry.
- 10th. Jumma Pachowtra.
- 11th. Jumma mahal Budderky.
- 12th. Ism nevisly Zemindaraun.
- 13th. Huckikaut Bazy Zemin.
- 14th. Jumma mockurrery wa istummary.
- 15th. Wassool-buky.
- 16th. Hucklekut Rozendaraun.

These accounts when faithfully taken, gave the complete annual history of a zemindary, comprehending the ground in cultivation, particularizing the portion of it which paid rent to government.

Letter from Collector of Bhaugleporc, on the constitution and duties of the office of Canongoe; 6th Dec. 1787.

Letter from Collector
of Bhaurpore, on the
constitution and duties
of the office of Canon-
goe; 6th Dec. 1787.

To render the several functions of this office, however intricate in appearance, not only practicable but easy in execution, the privileges and duties of the parties anywise concerned in the revenue department, were defined and recorded, and the produce of the land as it might turn out in the course of the year, allotted to the zemindar, the ryot, or cultivator, to the government and its officers, in distinct proportions, which in Behar continued still to furnish the rule of collecting the rents. These shares, it may be presumed, were formerly daily apportioned in every pergunnah where the lands were held khas, or retained in the hands of the government. In zemindarry settlements, where the bundoobust, or amount of revenue, was fixed upon the information supplied by the canongoes office, the zemindar, after paying the amount of his jumma or revenue, and the salaries or the fixed allotments of the produce of the land due to the putwarries (village registers) and other inferior officers who acted under him, had a right to all the surplus of his collection. But this surplus could be derived only from the improvement of the country, during the term of his settlement or temporary engagement with the government; or from the nature of the blowley part of his collection, which admitted of advantage, under a rise in the price of grain. His loss, on the other hand, depended on his management, which might discourage the cultivators from maintaining the same standard of tillage; or induce some of them, to desert to other mahals. His collection also on the blowley harvests, instead of proving advantageous, might fall off from the cheapness of grain; or, he might lose, from an unfavourable season.

Of all these circumstances, the canongoes registers furnished a minute account, which at the expiration of the year, or term of the zemindars engagement with the government, enabled the aumal to judge of the remission proper to be allowed for unavoidable loss, as well as of the mode in which the zemindarry might be settled for the ensuing year, either as a khod bundoobust (with the zemindar) or farmed, or kept khas (in the hands of government.) Under the latter mode, the zemindar was not considered to be aggrieved, or as having any cause of complaint, while he received his russoom zemindarry, or allotment of the produce, which even then, was due to him only conditionally, for services which he was at all times bound to render for the advancement of the cultivation, and the promotion generally of the interests of the government.

At what period the canongoes office was instituted, or how long the regulations above specified, were strictly observed, it may not now be easy to determine. It is probable that under a government subject to convulsions, they were occasionally violated for the advantage of the annals, the zemindars, and the canongoes themselves; and that the office from neglect has fallen gradually to decay. In Bengal, I believe, little of it remains, besides the name and the salaries annexed. In Behar, where the ancient usages of the provinces have undergone fewer alterations, the canongoes have retained more of the exercise of their functions, although, as might be expected, these have often been made subservient to the purposes of the zemindars. The canongoes of Behar are, however, well informed of those functions, agree in their definition, and are ready to resume the strict exercise of them, to any extent, that it may be the pleasure of the government, to require: but before any proposal be made for the regulation, or perhaps the re-establishment of an office so immediately connected with the detail of the provincial collections, it may be necessary to learn on what footing the zemindars are to be considered, as holding their zemindarries, lest any encroachment should be made on those rights, which it may be in the intention of government for them to possess. If a "minute local scrutiny" into the circumstances of a zemindarry be (as you were pleased to inform me in your letter of the 10th of August) repugnant to the orders of the Court of Directors, I should be cautious of recommending for the canongoes the resumption of their former functions, since a more full disclosure of a considerably management and profits can scarcely be afforded.

I trust therefore, gentlemen, that as the first step towards a preparation of the plan you require of me, you will be pleased to assign the terms on which it is to be traced; lest by choosing of myself those whereon the zemindars are considered merely as servants of the government, having no further tenure in the land than they derive from an office which, although hereditary, has been liable to much local scrutiny and restraint, I might trespass on your time by presenting you with such a plan for the canongoe's office, as could not, consistently with the orders of the Court of Directors, and with the rights they may have conferred on the zemindars, be carried into effect.

Bhaglepore,
6th December 1787.

I have the honour to be, &c.

(Signed)

S. Davis.

Acting Col.

Appendix, No. 4.

An Historical and Comparative ANALYSIS of the FINANCES of BENGAL;
Chronologically arranged in different periods from the Mogul Conquest to the
present time:—Extracted from a Political Survey of the British Dominions
and Tributary Dependencies in India. By Mr. JAMES GRANT.

To the Honourable JOHN MACPHERSON, Esq.

Governor General, &c. Council, in their Secret Political Department of Inspection,
Fort William.

Honourable Sir, and Sirs,

I HAVE now the honour to lay before you, An Historical and Comparative ANALYSIS of the FINANCES of the Soubah of Bengal, from the æra of the Mogul conquest, under the emperor Akbar, till the present time, chronologically arranged in three periods, of which the two first are comprised in the accompanying volume; and will exhibit a summary view of the rise, progress and extent of all the existing sources of public income, belonging of right, or virtually transferred to the East India Company, in form of the dewanny grant in 1765; and still undoubtedly recoverable in their fullest extent, though perhaps not with the same rapid facility, they were in that moment unfortunately lost to the state.

The general principles touching the nature, right, and management of the revenue system of Hindostan universally, I have endeavoured to define, in a former work, entitled, " A Political Survey of the Northern Circars," submitted to the honourable board's consideration in 1784; and applying these principles then more especially to the actual collections made on account of those valuable possessions, showed that a defalcation, which may be called, as it was chiefly, a zemindarry one, of about half a crore of rupees yearly, had been sustained by the Company as sovereign proprietor of the soil, through the collusive chicanery of native agents, in withholding official intelligence from their new masters, and fraudulently converting the use of such knowledge, to their own private emolument at the public expence.

In like manner, applying the same general principles, on the present occasion, to the territorial rental of the Soubah of Bengal, it will appear that, from a similar combination of native agents, employed in the department of finance, there hath been here a defalcation of at least two krore of rupees annually; of which, one krore twenty-nine lacks may be denominated as arising from the usurpations, clandestine alienation, or embezzlement of the zemindarry, as officiating farming landholders of the country; but the remaining seventy-one lacks must be considered, as incurred originally, and since continued, through a direct, criminal, inexcusable breach of trust in the ministry first appointed, or other natives subsequently vested, really with equal powers, though formally of humbler designation, to settle and conduct the affairs of revenue in behalf of the Company, down to the close of the present treatise; either by fraudulent, unwarrantable, unaccountable reduction, generally in the best established, most productive funds, forming the basis of the constitutional moderate rent roll of the demowanny lands, as then indisputably ascertained and fully realized; or, by wilful corrupt negligence, in withholding from their immediate superiors all such forms, documents, accounts, with other sources of local experimental knowledge, as were sufficient and indispensably necessary to check, controul, or superintend with effective intelligence every subordinate agency in finance, and which having acquired officially under the preceding government, it became immediately their first essential duty to communicate, to succeeding rulers.

The depravity, ignorance, and misconduct of native Hindostanny agents, in every branch of government, have often been the theme of general declamation, as notorious, lamentable, irremediable. But I hope the accompanying detail will be thought sufficient to justify the severity of my own particular censures; as I am willing to flatter myself, after combining the substance of this performance, however imperfect, with what hath been in like manner, set forth in the Political Survey of the Circars, that I shall not fall under the imputation of describing and deploring an evil, which I have not been able to trace to its primitive source, where alone a radical cure can be effected, or of pointing out imaginary benefits equally unsubstantial and impossible to be realized. In a humble private capacity, it would be presumption to prescribe the fittest means to accomplish the end proposed; that, will be the more arduous task of administration: my inferior labours have been confined simply to clear the way, and lay open a rich, long hidden, therefore neglected field for the exercise of superior official talents; and if the public can be in any shape relieved by every united endeavour, in circumstances of present or subsequent exigency, I may not have reason to be very anxious about the reward of that little share of merit which I might claim to myself, in having thus performed a voluntary duty, stimulated as I have been, by the highest private encouragement.

Accordingly, it was my intention, at the beginning of the season, to have finished the period of my slender services in this country, on delivering in the tract which I have now

377.

Mr. J. Grant's
Introductory Letter.

now presented, and meant to leave, as a humble testimony of unfeigned gratitude, and of that best will I shall always bear for the enlarged growing prosperity of the interests of my honourable employers, as far as they may be consistent with the true national welfare. But, considering the great imperfection of the work in question, joined to the impossibility, perhaps, without better talents or further materials, of rendering it more comprehensively clear, in the same manuscript compass of an abstract; and being earnestly desirous to afford every possible elucidation of the subject brought forward, either through any incidental personal knowledge or a full communication of such papers as I may be possessed of, for the purpose of ascertaining sufficient grounds to resolve on, and carry into effect suitable measures for restoring, as well any constitutional rights and privileges of the East India Company, that they may have been unjustly deprived of in the capacity of real or representative sovereign, as those supposed to have been wrongfully taken from zemindarry members of the state, and thus to fulfil the spirit equally with the literal injunctions, of the last regulating act of parliament;—so I have, of my own free accord, thought proper to remain another season in the country, more especially during the usual period of concluding the annual settlement of the revenues of Bengal, that I might have it in my power to answer personally before the honourable board such questions, if any were necessary, as they should be pleased to propose, or in written explanation reply to the possible inquiries of any subordinate officers, instructed to revise, report on, or correct the substance of what I am extremely sensible is a loose performance both in style and matter, but which nevertheless I willingly submit to criticism; professing myself perfectly indifferent, how justly severe it may be, if the result should prove in the least favourable to the national cause by discussion, whether in confirming or refusing, in whole or in part, what I have ventured thus to obtrude on public notice, without any other admissible plea or excuse perhaps besides what I have indicated to have been the dictates of my own mind in acting up to its proper sentiment of rectitude, under the most flattering encouragement indeed I could desire from the honourable the governor general, short of an official command.

It is also to answer fully the purpose now expressed that I have thought it requisite, without further delay, to give in the present work, in anticipation of a reply to some queries, which wishing previously to have solved, I begged for permission to propose through the honourable the governor general's indulgence on the 3d instant. Whatever the solution may be, it cannot alter materially the substance of what I have written. I shall be glad that the accounts I have named and wished to refer to, may be forthcoming, as they will be found no less important in themselves, than they may be essential, in the verification of some of the principal facts which I have stated; but that they were not officially rendered, or their practical uses explicitly or fully communicated to any British subject in the civil service of the Company, any time before the 12th April 1784, I must beg leave implicitly to believe, with the most entire certain conviction of concluding right; being firmly of opinion, if otherwise, that the importance and utility of such papers would have been suggested, made manifest, and brought into general current use, long ere now. That the native officers were always in possession of these and every other account necessary to ascertain or realize to the public exchequer, all the established rightful dues of the sovereign, I cannot entertain the least doubt of. That they have carefully suppressed the most consequential imperfection, of equally convinced of; first, from positive direct evidence, in the scantiness, imperfection, of confused order of such as have been brought forth, and which have been for the most part published; secondly, the constant uniform affirmation, (in opposition to every inquiry set on foot to obtain full authentic vouchers for ascertaining the preceding mussulman system of finances, exhibiting an accurate detail of the amount collected), that they were all or in great part, carried off or lost in the troubles of Cossim Aly; and lastly, the intricacy or difficulty which a system of revenue, perhaps the easiest and the simplest in the world, hath ever appeared to ourselves to have been involved in, and often so represented, through the insufficiency of native information, or a still more criminal conduct in wilful misrepresentations to mislead, embarrass, and prevent by obscure complex accounts, the effectual endeavours of an upright British agency; threatening at once, detection of the deceit at first imposed, with future discontinuance of every intermediate fraudulent emolument.

Nevertheless it is possible now, if an idea were entertained of the existence of the papers in question, or of copies being forthcoming through any foreign channel, that the persons officially entrusted under the preceding government with, and still in possession of, the originals, might attempt by anticipation, to shift the charge of neglect of duty from themselves to others, in not mentioning or delivering them before; urging perhaps in their own defence, that they had never been called upon to do so; as if it were possible for strangers necessarily to the mysterious, technical, multifarious description of all the component parts of an account of Indian territorial revenue, though really simplified under such subdivided form, not complex in the construction, to name any of them intuitively. But the honourable board will readily see through the insidious artifice, if attempted to be practised, and I hope be pleased to hear what I may have further to say on the subject in my own behalf, as one of the body of the Company's covenanted servants generally implicated, though without any dread, if I stood by myself foremost in the recriminated charge.

I have the honour to be, with the greatest respect,
Honourable Sir, and Sirs,

Your faithful and most obedient humble servant,
J. G.

Calcutta,
April 27th 1786.

HISTORICAL AND COMPARATIVE ANALYSIS.

INTRODUCTION.

THE promulgation of the late Act of Parliament, for the better regulation and management of the Affairs of the East India Company, from the 1st of January 1785, hath at length relieved the representatives of government in this country, from that painful embarrassing state of suspense, which might hitherto have frustrated the best designs of reformation, as it may have prevented an earlier adoption of, or return to that system of order and political economy now authoritatively enjoined, and so long established in form, throughout that portion of the Mogul dominions under present consideration, until the very instant of the revolution in 1765, introductive of the sway of the actual sovereign. The ultimate views of the Legislature are now become as manifest, as they must in general be considered well directed towards their apparent object, of ensuring great lasting territorial advantages to Britain, on the only solid foundations of a rightful permanent empire; in leaving the free entire enjoyment of ancient customary rights, privileges, civil or religious law, to the great body of native inhabitants, under a stable local administration, framed on principles of reasonable constitutional policy; perhaps the best possible to be devised, for the government of distant possessions subjected necessarily to an oligarchy of foreign rulers, under relative circumstances, singularly delicate in themselves, as well as perfectly new in the political history of the world. And however unmerited in respect to a great majority of the Company's servants are those stern provisions of the new parliamentary code, which may be construed into an indiscriminate imputation, or rather presumption of guilt, in all, for the real or supposed transgression or misconduct, of a few; provisions perhaps the more readily adopted on a review of the detached interests, inconsiderable numbers and covenanted or previously abridged liberties of such of his Majesty's British subjects as may continue to hold executive offices in this country; yet regarding the act as it stands at present, generally with all its salutary and obnoxious clauses, it may truly be considered as the great charter of rights, if not to the whole body of national representatives in Asia, at least to all East India subjects of Great Britain, who enjoy the inestimable advantage of living under a delegated sway, thus tempered for the first time in Hindostan, with the mildest influence of practical enlarged distributive justice.

It is true indeed, with respect to a very small but important class of the native inhabitants of this country, forming the necessary responsible agents between the prince and peasantry, for managing the zemindarry or landed interest of the state, that the law as yet seems only declaratory of the humane and generous intention of the legislature to restore, and henceforth firmly to establish in all the plenitude of territorial jurisdiction, or ancient ascertained immunities, on principles of equity according to the constitution of India, such, or any other descriptions of persons who may have been illegally deprived of their official or possessory rights within the period of British administration. But as the injunction to the Company on this head, is unequivocally positive, to investigate and forthwith redress, if founded in truth, the injuries supposed or complained of; so the eventual benevolent purposes of the act, may reasonably and fully be anticipated, from the moment it begins to have effect in the proposed sphere of its operation.

To assist therefore in an inquiry, not less extensive and difficult in itself as a task to be accomplished, than humanely laudable in its object, becomes not only a duty on all those who may be entrusted with ministerial executive authority, but on every individual member of the same community, whether in a private or public station; who, from his own experience, or that of others, can throw the smallest possible light on a subject touching so nearly the interest, the dignity, and honour of the British nation. Animated with these sentiments, as well as encouraged by the indulgence and attention shown to a disquisition recently exhibited on the topic of Indian finance in general, applied on that occasion, particularly to the northern circars, I now again venture to obtrude the result of my observations on the same interesting subject at large, applied here more especially with fuller intelligence, in ascertaining the nature, mode of management, former and actual amount of the established revenue of the Soubah of Bengal, collected in behalf and with the positive sanction of government.

But the most powerful motives were necessary, as a counterpoise to the slender hope, or satisfaction of impressing conviction of the truth of my own opinions, on the minds of others, however material, justly stated, or ascertainable might be the facts on which such opinions were founded; and the dread of incurring the imputation of ignorant misrepresentation, would otherwise, though encouraged with all the presumption of conscious rectitude of design, shrink at the task of opposing the present popular belief, which hath, through the charms of eloquence, in displaying a familiar theory, partially just, though locally misapplied, gained gradual ascendancy in the course of the last ten years, over the authoritative informations of the secret committee of parliament in 1773, founded on the oral or written testimony of some of the ablest, most upright and experienced individuals employed in the highest offices of the financial department in this country; and who deriving their speculative knowledge of the constitutional

constitutional forms of local administration from a view of the real practice of the preceding Mussulman government, from which they immediately obtained a transfer of dominion, may reasonably be supposed to have been the best instructed on that important subject of inquiry. Under such circumstances therefore, if the presumed experience of the whole twenty years now elapsed since the acquisition of the dewanny, the voluminous records of the Company, together with the deliberate evidence of many respectable persons, delivered as matter of simple opinion, unsupported by established facts, were universally against me; yet I should aver confidently, as I will maintain, that the actual system of revenue in Bengal was from the beginning taken up on mistaken grounds, fundamentally wrong in itself, and highly dangerous to be continued; yet still as easily to be corrected, as its principle may be proved to be false, with common intelligence joined to an inclination of investigating dispassionately the truth. It is a baseless fabric reared in the ignorance, corruption and chicanery of the natives, intended to conceal from superficial popular view, or perhaps ultimately to destroy, the symmetry, convenience and simplicity of the original structure, which it has been made artlessly to cover from outward sight, and through delusive information of the first sole keepers of the golden key of interior admission, imposed on the unsuspecting honesty of foreign rulers, as the solid genuine edifice of Indian finance. Such as represented, it was presumed in every respect to be, and being deemed too stupendous or expensive an undertaking to be wholly pulled down and reconstructed, was thought only proper to be repaired and adjusted to modern European ideas of perfection. Invention was racked to hide or correct apparent deformity; and under such skilful hands, no wonder if the motley, shapeless mass should now be considered, as a work highly finished. It is only to be lamented, that those who have thus shown themselves actuated by the best inclinations, or capable of the greatest execution, were necessarily precluded from taking an interior view, and making the discovery that the immediate object of their labours was merely an outwork, a heap of rubbish rudely formed, with design to screen the true substantial work within, from simple passengers, or embarrass and prevent the approach, of more curious observers.

To drop the style of comparison, though sanctioned by the title of our performance, it is impossible but the fallacy of the system, and accounts of revenue which were obtruded by the designing natives on the Company's administration in Bengal at the acquisition of the dewanny, and since, almost universally acquiesced in, or adopted, must sooner or later be manifested and generally acknowledged; because it is the nature of truth ultimately to force itself on the minds of all who are interested in the discovery. Such however is the stubbornness of long established belief, that the progress to conviction of error, may be so slow as to render entirely vain the hope of any individual's effecting the change; but what cannot be completed by one person, should not therefore be wholly laid aside when the design is laudable and the execution thought necessary. A rude or imperfect essay received favourably, may simulate others better qualified, to take up and prosecute the task until its final accomplishment; and the merit of the undertaking, thankless privately, though perhaps not the less useful to the public, will be in proportion to the number and difficulty of the obstacles to be surmounted.

Among the most powerful of these, are to be reckoned the original forms pretended to be deduced from ancient practice, and as such imposed upon the inexperienced sovereign agency, by some of the best established characters for ability and integrity of the native inhabitants of this country, who for seven successive years were vested in the sole virtually uncontrouled administration of the dewanny rents, from the time they were first acquired by the Company. It would be a task, if not difficult, at least invidious, to prove designed deception on the part of the superior Hindostanny officers thus employed by delegation, in the early management of the revenues: not so much from the dread of wounding the sensibility of a Mussulman or Hindoo, really, by such a charge, but the supposed injury it would be in the estimation of others of a sympathetic feeling, or unacquainted with national character, to bring an accusation against them of delinquency, as understood in Europe, unsupported, perhaps, by the formalities required there of legal evidence; as well as the consequences to be apprehended by themselves, when thus stigmatized in the eyes of their rulers, the dispensers of favour, or, in being obliged to refund former unrightful acquisitions, sacrifice those of present enjoyment, and forego the expectancy of future additional defalcations. It may be sufficient for all the useful public purposes simply to prove, that through the medium of natives, hitherto almost exclusively employed in real effective operations of finance, we have been, by some means or other, unintentionally or with design, grossly deceived in respect to the nature, form and extent of the annual assessment of Bengal; that such intermediate agents themselves, have always been fully, or more perfectly informed on these important subjects, though they withheld their knowledge from European superintendents; and that when they have been regarded, or officially consulted as oracles to determine the most efficient rights of government, they have in most cases, stood in the predicament of judge and party against the sovereign ruler; deeply interested perhaps in the event of their own decision; yet placed in every instance beyond the reach of detection, as holding in the same hands, though incompatibly, all the great offices of state, instituted as mutual checks on each other, together with the entire volume of authentic documents, accounts or official forms, so indispensably necessary to controul their conduct with intelligence, while the ruling administration were still unaided by the lights of free extensive self experience.

The more general conclusion of deception, will only be acquiesced in by liberal unbiassed minds, on a review and nice examination of all the facts and circumstances relative to the management of the finances of the country, before and since the acquisition of the dewanny, and

and intended to be here set forth by comparison, as grounds are wanting to pursue the mode of more positive independent reasoning. But the less important collateral deductions in regard to the possibility, joined to the apparent private interest there might be of practising such delusion, must occur at once to the minds of those who recollect, or have been sufficiently informed of the character, situation, power, or necessary influence of the first appointed native ministry in behalf of the Company. A Mussulman presided; and if there be a scruple of difference in point of what we understand by moral principle among the numerous followers of Mahomed, without any knowledge of the man but from report, I am inclined to throw it, into the scale of his virtues. An outward deference and practical observance of religious forms may be admitted, as a proof at least of his understanding; if not of his piety; though perhaps his abilities will appear most conspicuous, in considering a rapid progress in the career of ambition, which with all genuine Asiatics, must 99 times in a 100 be by the basest degrees of servility, venality, dishonesty, corruption; or, if once against such odds through military talents, is ever necessarily attended with assassination, perfidy, cruelty and oppression. During the two years *subahdarry* of Jaffier Ali Khan after the expulsion of Colim, this man acted as *naib* of Jehangeernagur, then undoubtedly the first and most lucrative post under the *nizamut*; because the jurisdiction was the largest, the province the richest, and the rents, though valued low on the royal registers, were always rated the highest in the secret separate rent-roll of the provincial delegate. In this short period of financial anarchy, a balance was stated to have been incurred, as he himself will be forward to acknowledge, throughout the whole of Bengal, of more than two krore of rupees; but it would be unreasonable to expect to be informed from the same quarter, how much of this was to be placed to the account of Dacca, notwithstanding the calamities of the civil war, supposed to have occasioned the general deficiency elsewhere, were certainly little felt in this remote district, and could not decently be pleaded to authorize continued arrears, after the restoration of peace; neither would it be altogether fair to require an exact account of the four months anticipated collections of the first year of the dewanny from May to September 1765, stated at about one-third of the annual *hundobust*, though during these months, the receipts of revenue all over Hindostan are ever comparatively small in proportion to the interval of time, and never could be authorized before the settlement of the *jummabundy*, which did not take place till long after the arrival of our first resident at the *Moorthedabad durbar*, in July of the same year;—nevertheless the expenditure of part, to answer the private demands, as pretended, of British subjects then high in office, hath been minutely set forth, and now stands on the Journals of the House of Commons in 1772, to screen the great defaulter, by anticipated insidious recrimination against those who were probably ensnared into a participation of the illgotten wealth of an hour, to realize to himself the enormous fraudulent acquirements of years. Still however, the selfish view, with the means of concealing such defalcations, were only adequate to the inferior station of provincial deputy; when acting afterwards as *naib* *subah* and *dewan*, holding virtually the whole united powers of executive government under the self same authority, and exclusive of official knowledge, it is equally impossible to measure the predominancy of private interest, as to define the irresistible influence of an Eastern despot, to ensure the gratification of his will. Some nominal coadjutors, it is true, were intended to controul the inordinate power of the minister, but the feeble restraint of the Royan, his Hindoo colleague, served only to quicken and confirm his arbitrary movements; while the councils of a banker associate, sole interested or experienced in the benefits of money dealings, which were great in proportion to the gross receipts of cash from the country to be afterwards misapplied, naturally urged the progress of the same unrightful devious course.

On the other hand, it must be remembered, that the hereditary and consequential post of chief *canongoe*, the only true effective constitutional check known in the whole system of Mogul government on every temporary delegated trust, has been unequally divided from the commencement of the present century, between two Indian families of the tribe of Koyt; and as the interested execution of this important office indispensable (however managed under an indolent ignorant Mussulman administration, with the continued inheritance of it,) depended more on personal ability and anticipated succession, than doubtful hereditary pretensions; so it has happened generally, agreeable to common Hindoo policy in this and zemindary employments, that the heir of adoption, whether of line, consanguinity or cast, hath been a minor-grandson, nephew or foundling, acting under the experienced tutelage of the father, mother or household bramin, and represented in the sovereign presence by a servile dependant, properly instructed, with the designation of *naib* or *vakeel*, to this infant chancellor, register and keeper of the imperial archives of the *subah*. At the period now in question, a very intelligent *mutfeddy*, whose name deserves to be rescued from oblivion, held this inferior delegated trust in behalf of the lesser *canongoe*. The lowliness of his degree rendered him the fitter instrument for the minister's purpose; and he was accordingly appointed *peishcar* to the *Khalssa duster*, having obtained the nomination of his former charge for his minor nephew and adopted son, after passing by the experienced father, who in his turn even then, undoubtedly looked forward to the high post of virtual *dewan*, which he at present occupies in the financial department of the company, in the like manner as he seems now to expect the transmission of it, to his immediate posterity, by the same mode of re-transfer, and convenient filiation in favour of an infant grandson.

To controul so formidable a combination of intriguing natives, or penetrate into the mysteries of their financial conduct, against their will and private interests, through a mass of such obscure materials as were designedly thrown in the way of European investigation to perplex

perplex and mislead, required what was impossible,—immediate intuitive knowledge of affairs, only to be learnt by long practical experience: even the genius, ability, disinterestedness or Clive himself, aided by all the vigour, address, and awe of his military character, might have been long baffled in the attempt, in those early days of imperial acquisition of territory. Nor yet could the propriety of his choice of ministerial agents, be called in question; for, perhaps, in Hindostan, a Mussulman could not be found characterized by the greater reputed virtues of honour, sagacity, moderation, and equity, locally understood, than Mahomed Reza Khan; a Hindoo more pliable, experienced in the collections, or highly respected by his countrymen, than Rajah Doolubram; nor of the latter nation, a mulleddy endowed with greater cunning or secrecy in his profession; more skilled in the detail of the exchequer dues; the fraudulent emolument of the zemindars and other officers of government; practical arts in composing or decyphering revenue accounts; dividing, subdividing, intermixing, annexing, reducing, or entirely concealing portions of rent and territory (thus to enhance the merit with the difficulty of execution in rendering various, complex, and intricate, the simple operations of Indian finance) than Rada Kuntlingh, the elder brother of Gangagovind, the father of Praan Kishen.

Nevertheless, it is a melancholy, as I hope it will become a notorious truth, that, from the routine of business, official forms, notions of right or former practice, at first introduced under this original triumvirate, is to be deduced a positive inexcusable defalcation from the unalienable established moderate rental of the country, in the moment of transfer to the company, of at least 10 lakhs of rupees, during the twenty years of administration which has now elapsed since that memorable era of the acquisition of the dewanny, as in the same manner we have shown a loss, not much less, to have arisen in rather a shorter period in the northern circars; through the like fatal necessity of trusting implicitly a janto of native agents, deeply interested in concealing the amount of the actual collections, or in misrepresenting the just undeniable rights of sovereignty, with the true nature of zemindary tenures. To trace all the wily mazes through which so enormous a sum has been dissipated in Bengal by large deductions, smaller additions, and unaccountable remissions of rent, together with the designed confusion in the prescribed order, extent, and denomination of the several districts to be assessed, agreeable to the ancient records of the superior khalsa duffer, would be, if possible, yet a very irksome unnecessary labour; considering that the same detail hath been more recently introduced in the formation of the sudder abitracts of revenue, in specifying the annual settlement of an inconsiderable talook, or obscure village, as in stating that of a zemindary jurisdiction equal to twice the kingdom of Sardinia in Europe; and that nine-tenths of the huge volume of modern bundobusts will not be found to contain the hundredth part of the rental of the country: such minutiae, though perfectly adapted to the broken diminutive scale, by which a slow, patient, indefatigable Hindoo calculates the most extensive as well as the smallest pecuniary transactions, ill suits the magnitude of our present subject of inquiry; and it might be thought equally absurd to exhibit for annual current use, the vast financial operations of a mighty empire thus partially by undefined unwieldy provinces, and partly by the frittered divisions of an insignificant haint, as to attempt giving at one glance, a general comprehensive view of a boundless object through the focus of a microscope. Besides, it may be very reasonably supposed, that the plausible story of Colsim Ali's having destroyed or carried away with him, on his expulsion, all the material archives of the exchequer, may yet have some slight foundation in truth, though for the most part invented to be constantly urged by the native officers of the revenue, to prevent retrospection, or the possibility of tracing their own embezzlement progressively to the original source of the evil, where every true practical reform must also take its rise; and that really a few consequential papers, perhaps, relative to the history of his own administration, general principles of taxation, or the tuckseem hupabond accounts of those provinces, where so expediently he brought into the public treasury the keyyet, or private benefits of amildars, may be wanting; in which case, a narrow scope is left to caviil, though none to vindicate, the prodigious defalcation of succeeding agency.

As to the obstacles which occur in overturning a fallacious system that has been so long adopted and powerfully promulgated by very able and respectable individuals of our own nation, who have held the highest executive offices in this country, I shall in this place only observe, that these difficulties will be in great part removed, if the imposition can be proved to have originated with the first native administration appointed on behalf of the company, and that the grand errors in the principles of their theory, could only be detected after many years of practical experience; yet still an arduous task will remain, perhaps surpassing our slender unaided ability, though necessary to be attempted to turn the bias, which must have been given to the prejudices of the public by a recent literary performance, entitled, "Original Minutes of the Governor General and Council 1776, with a plan for the settlement of the revenues of Bengal," &c.; a work replete with local information, and the soundest political doctrines, when applied to the finances or the state of civil society in Europe; though entirely foreign to the circumstances of this country, in many fundamental points. The consideration of some of these, will naturally arise in the prosecution of our present subject; but it may not be improper here to premise a few of the most essential, and in which we are sorry to differ so widely from the author of the tract in question, respecting the application of adduced facts and opinions, to the actual situation of persons and things in India. First, the grand material difference between us, is on the nature of landed property. It is positively affirmed on the one side, pages 163, 4, "that the lands of these provinces are not the property

"property of the East India Company as sovereign representative, but of the zemindars and other classes of the natives, who owe nothing to government but a fixed portion of the net produce," indifferently described in other parts of the work under the denomination of a quit rent, tribute, or land tax. This is declared to be "the main hinge on which the whole argument for the proposed settlement turns;" and the author's deductions will be found to flow regularly from that position. But it must at the same time, in justice be observed, that it is the principle of this doctrine, as thought essential to the public interests, that seems to influence the ready belief of its constant admission into the system of Mogul legislation, rather than any solid proofs of the fact, from what can be deemed incontrovertible evidence, either official, written, or circumstantial; for, agreeable to an established European maxim, involving however a distinct secondary question, it is inferred, that the proprietary uses of the soil, would be incompatible with the actual sovereignty; and that a mind impressed with such a notion might not be open to conviction, though the point of right were otherwise determined by authority. On the other hand, in the political disquisition delivered in the board in December 1784, relative to the northern circars, and to which I must beg to leave frequently to refer, when treating of the subject of Indian finance in general, the very reverse of the foregoing proposition, in its more important as well as its subsidiary affirmations, is set forth as incontestible, on substantial specific grounds, admitting of an immediate, final, or determinate issue. The sovereign ruler in all parts of Hindostan, if not through the whole of Asia, unless it be in the Russian dominions, is declared to be the sole virtual proprietor of the soil; not in the European feudal acceptance of the term, agreeable to which it hath lately been attempted to be qualified, implying a fictitious tenure as lord paramount, from whom all lesser holdings are supposed to be derived by every class of subjects, but in right and fact, the real acting landlord entitled to, and receiving from the ryots or husbandmen, a certain portion of the gross yearly returns of the country in money or kind, fixed on a medium in Bengal, at one-fourth of the whole produce, according to a pecuniary estimation made about the year 1582, soon after the establishment of the Mogul government under Akbar, and continued thence, without any deviation in the principle, down to the present time, though it is much to be feared the iniquitous practices of Indian landholders may have clandestinely exceeded that original equitable standard. It is further advanced as incontrovertible, that the zemindars or other classes of natives, hitherto considered the rightful proprietors of the lands, are actually no more than annual contracting farmers or receivers of the public rents, with stated allowances in the nature of a commission on the receipts, and a small estate or portion of their territorial jurisdictions set apart for constant family subsistence, whether in or out of office, but never exceeding in the whole, by an universal prescriptive law of the empire, 10 per cent. on the Mofussil collections; and that to alter or otherwise define these fundamental, implicitly acquiesced-in, rules of financial jurisprudence in India, ascertaining the nature of civil tenures, the established mode of levying, and actual amount of the rental or yearly assessment of the land, would be no less impolitic, useless, and dangerous, in respect to probable future consequences, than unconstitutional, unnecessary, and a wanton sacrifice of the dearest, most essential interests of government, in the present moment.

The speculative opinion involved in this proposition, will be subject to caviil, and can only be determined by reference to past experience, still to be unfolded to the world, and perhaps, after all, inapplicable partly to actual circumstances; but as to the mere matter of fact, here we must join issue. A question of the highest rights of sovereignty, of subjects, or in property is depending; and though we do not take our departure from the same point, it is but fair that we should start as nearly as possible on equal terms in the same instant, or in plainer words, that the burthen of proof should not rest entirely on one side, while bare assertions may have been admitted, on the other, without previous investigation. Our different principles being then explicitly laid down or avowed, and the arguments in support of both, with respective proofs or illustrations, being free for public examination and discussion, while the important object is one and the same, a candid ultimate decision may be the immediate result of an authoritative enquiry on the spot; to which I can anticipate the ready acquiescence of the author of the plan, even with the more assurance, that he seems to refuse in advance his assent to the practical inferences of secondary determination, on the simpler points what, in his own understanding, would be an unfavourable decision, on the simpler points of fact. The parties eventually and most interested on this occasion, compose the three principal orders of men in every subordinate state; the representative ruler, the landholders technically or locally understood, and the whole body of husbandmen. To define the rights and privileges of the zemindars, &c. of India, forming the only intermediate class of territorial subjects existing between the prince and peasantry, would be in truth, to distinguish also those of the two latter descriptions of persons, by marking the common boundaries of all, in the chain of mutual dependence, and where alone they are capable of limitation; the higher extremes of despotism and the lowest of slavery, being ever alike indefinite. Something like this, however, has been attempted in the Political Survey of the Circars before referred to, and may again be loosely taken up in the present disquisition; but as we are persuaded, that so great and powerful a body of people, such as the more eminent landholders of Bengal, particularly those styled rajahs, who have been compared in dignity to the feudatory princes of the German empire in Europe, can never want special, able, and more agreeable advocates to plead their cause, particularly while they are suffered to administer, with unconstrained authority, the unascertained revenues of their ample jurisdictions; so in this essay, we mean rather to apply our reasoning to explain the immunities and relative situation of both the other corporate members of the community.

A second difference of opinion arises on consideration of the burthen of the actual territorial assessment, on a comparison of the original toomur jumma of Toory Mull, with the more modern bundobust of the present century. In support of the positions laid down in "the plan of settlement, &c. p. 167," a rent-roll of the provinces, fixed in the reign of Akbar, and that of the year 1728, have been exhibited. The latter, is affirmed to be 7 lacks lower than the former; and it is added "if there be any proofs to invalidate the evidence of these documents, it ought to be produced." On this point, admitting the authenticity of the two accounts separately, we must deny the conclusion drawn from them comparatively, as seems to be authorized by the first glance of their contents; for the particulars of the first rental, extend to all the lands of Orissa, which were then annexed to Bengal; whereas the tack-feem of the second, include only a small portion of the lesser foubah, forming the chucklahs of Hejellee and Balasore; determining thereby the settlement of Sujah Khan, in 1728, to be 31 lacks more, instead of 7 less, than that of the Mogul emperor, concluded nearly 150 years earlier. Another important inference, respecting the relative worth of money at the same or later periods, intimately connected with the question of comparative assessments, is in like manner, to be controverted on principles of reasoning apparently the most solid, but which depending on a variety of combined facts and speculative deductions, too complex perhaps to be brought forward in one view with mathematical precision, will not preclude the possibility of cavilling.

See orig.

With great ingenuity it is stated, p. 197, that a settled increase in the price of the necessities of life, and proportional decrease in the value of specie, may in like manner be occasioned by a rack rental, which forces the husbandman to enhance his demand for the produce of the land, as well as by any extraordinary influx of gold and silver. Hence it is strongly implied, or rather the conclusion is inevitable, that these effects, as then applicable to Bengal, must be attributed to the former cause, and that accordingly the rental of the period in question, about the year 1776, might be considered as overrated, and should be reduced. To refute this opinion, will be more especially the object of the present disquisition; but it may not be improper in this place to remark, that the subject hath already been in great part anticipated, in our political survey of the northern circars, and that here it only seems necessary to bring to remembrance the principal facts or observations which constituted the groundwork of our former general reasoning on the same topic. 1st. We insisted, and do still maintain, that by the discovery of the mines of America, and a passage round the Cape of Good Hope, the relative value of the precious metals has diminished at least one-half, all over the commercial world, in consequence of the quantity of coin in circulation having surely doubled, in the course of the two last centuries. 2dly. That from the rise of the Marhattah state on the Malabar coast, the signs of wealth, particularly in Bengal, must have greatly increased, through the decline of trade and manufactures in the former country, and their transposition with new vigour to the latter, at the era of the same important revolution; and 3dly. That as the rights of sovereignty were originally established at one-fourth of the gross produce of the land shared with the ryots; did from the beginning; do actually; and must ever, from necessity or policy, continue to be rated formally at the same equitable standard, it appears highly expedient for government to realize its pretensions virtually to such proportion; that nevertheless the actual public receipts fall greatly short of it, supposing only a twofold increase in the quantum of money, and allowing for the farther extension of territory under the same general description of country, since the first assessment of Akbar; but in those districts where the deficiency is the most glaring, the burthen on the peasantry is usually the heaviest, and perhaps surpassing the prescribed rule, though by the collusive practices of zemindars with other native officers of the revenue, the surplus of collected rents is commuted for private douceurs, or otherwise under the heads of remissions, serinjamy, or feebund expenses fraudulently withheld from the public treasury.

In respect to the materials from which I have been enabled to complete the present work, I have only to observe, that they have been wholly collected since my last return to the presidency from Hyderabad, during a longer interval of freedom from any permanent public avocations, however necessary, to succeed in the objects of my pursuit, than either suited inclination or private interest; but at an expense so trifling, and with such little trouble, comparatively with the large sums or tedious multiplied labours hitherto ineffectually employed for the same ends, that if I were to make an extraordinary charge for the whole, in addition to my ordinary personal disbursements, I should beg leave to decline it, in the apprehension of lessening in the public estimation the importance of the knowledge intended to be communicated by means, which may now appear at once so simple in themselves, easy and practicable to be used. Nevertheless, the papers referred to, chiefly contained in about 20 volumes of Persian ferds, or account of revenue, prior to the era of the dewanny, though entirely procured, through the influence of a light and private purse, will assuredly stand the test of inquiry, as copies of originals still existing privately in the hands of former or actual officers of government; and which, though perhaps they may not be found among the public archives of the Khalsa, should certainly have been deposited there, as they ought now to be considered the most, perhaps the only, essential documents for current use, and worthy of being preserved in the superior duster. At the same time, the portion of individual merit that can be annexed to the discovery of such papers, in any situation, would be extremely small in mine, otherwise unemployed, while yet covenanted in the service of the company; relaxation in the search of them, or future suppression when obtained, must have been thought reprehensible. In this country, every branch of professional knowledge to be acquired from the natives, is wrapt up in mysterious process, or a technical jargon of obscure, but not always

always of unmeaning words, and only to be learned through the influence of cast, of public station, or of money. Wanting the two former requisites, I of course availed myself of the latter, having previously, by ordinary diligence and some fortuitous circumstances, procured the first necessary key to information, enabling me to call for what was wanted, and without which, one might long seek in vain, through the passive indifference of a Hindoo. Furnished with such means, and supported by a decent character for understanding and moderation, just sufficient to inspire a confidence, that no personal bad design stimulates enquiry; the success of any individual must ever be more certain than the effect of torture and imprisonment, to attain the same object under the obdurate secrecy that would be opposed to apparent or presumed ignorance.

To proceed with the greatest perspicuity in our present undertaking, it might be proper to begin with a general geographical description of the country now under consideration, and ascertain or define its various divisions of territory, whether natural, civil, or political, as far as these are necessarily connected with a correct and perfect knowledge of the revenues; but as these are necessarily connected with the whole and in its parts, as liable to the Mogul system the superficial contents of Bengal in the whole and in its parts, as liable to the Mogul system of finance, have undergone to many changes at different periods, or may be arranged by subdivisions under such a variety of denominations, useful to be explained and kept in remembrance, that we must here beg leave to refer to Major Rennell's atlas for a view of the foubah at large, in its actual and greatest extent, being 91,142 square British miles, exclusive of Midnapore in Orissa, and comprising all the more contracted dimensions of this portion of the empire of Hindostan under the same name, in former times; as unlike manner, we wish to avail ourselves of the aid of that valuable work, to calculate the importance of a great natural territorial division into two parts, nearly equal, on either side of the narrow boundary of included provinces; which, though not altogether all the necessary purposes of political arithmetic, and precision in the execution, as to answer all the necessary purposes of political arithmetic, will nevertheless be extremely useful to the order and amount of the old-established or recent proportional assessments, or collected by the immediate officers of the Khalsa, can only be fully comprehended through the detailed accounts of all the financial departments taken together, and are so various in their designation or uses, and have been subject to so many periodical reforms, that the utmost we can resolve to exhibit within the compass of the present work, will be merely an abstract sketch, of which we shall here content ourselves with indicating simply the general heads.

1st. The permanent imperial divisions into circars, with the subdivisions into pergunnahs, are indispensably necessary at all times to be accurately known, as being the basis of every other distribution of land or annexed rent, and the only true effectual boundary checks on every description of local agency. The numerary of these originally fixed by Toorel Mull, in the reign of Akbar, about the year 1582, particularly specified in the Ayeen Akberry, was nineteen of the larger portions of country, corresponding to our idea of counties, and 682 of the lesser included mahals, or districts, rated nearly for one crore and 7 lacks of rupees. At the close of Shah Jehan's reign in 1658, as appears from a variety of concurring testimonies, the number of the former had been increased, though not with proportioned dimensions, to 34, by annexations of the maritime border of Orissa from Hejelee to Balasore, and new conquests on the side of Agham, &c. and the latter by these additions, or 19 subdivisions of the ancient pergunnahs, were stated at 1,350, yielding then about one crore and thirty-one lacks. During the administration of Jaffier Khan and reign of Mahomed Shah in 1722, although the same circar divisions were necessarily kept in the khalsa records to adjust the annual accounts transmitted to Delhi; yet being thought at this time, too small or expensive, as forming the separate jurisdictions of so many amildars of mussulman soubdarry governments, while thenceforth compounded into 13 chucklahs or more extensive foubahs, with an established rental in future, of the numerary of lesser districts, was increased to 1,660, with an established rental in future, of one crore and nearly forty-three lacks of rupees. This was the ultimate and most important reform, in the royal financial distribution of territory in Bengal. It is the very ground-work and substance of what is now termed the Aulil Toomur Jumma of the whole country, hitherto so universally and egregiously mistaken for the famous original rent-roll, exhibited in the Plan of settlement, &c. before referred to, though it is greatly to be regretted that the particulars were not at the same time, communicated to the writer, as they would in all probability, have prevented the mistake already noticed in that publication, with some others of no less importance when functioned under the same respectable authority.

The two-fold distribution of lands in jagheer and khalsa, was subordinate to, or entirely regulated by, the foregoing divisions. Under the first denomination, near two-fifths of the anciently assessed territory by Akbar, had been assigned on temporary tenures for the support of the provincial civil and military establishments. In the reign of Shah Jehan the amount of revenue thus alienated continued the same, while the proportion to the improved total rental of the country then, was only about one-third. But in the government of Jaffier Khan, these jagheer appropriations were reduced in extent and value, to a fourth of the reformed toomur jumma of this period. On the other hand, the remaining or khalsa portion of the foubah, which was all that ever entered into the annual bundobusts, was divided into an indefinite number of *eahlimams*, or zemindarry jurisdictions, greater or less in proportion to the influence or ability of the landholders; among which those of Rajelhy, Burdwau, Dina-

gipour, Nuddeah, Beerbhoom, and Calcutta, are the most considerable, as possessing together, about one half of this division of the lands, when rated by the ultimate established rent-roll.

2d.—A very important distribution of the large and smaller districts of Bengal, either into chucklals, circars, or pergunnahs, jagheer, khalsa, or zemindary territory, can only be distinguished by the abwabs or proportional assessments of rent begun to be levied by the provincial delegates from the commencement of the present century, in addition to the allotment of the Mogul emperors. These new imposts, were in fact only a moderate computation for ancient military services, or a necessary increase to answer the greater expenses of government, in consequence of the diminution in the value of specie, from its recent extraordinary influx; and by such means to keep up, with all expedient exactness, to the standard of the original estimate, the allotments to the sovereigns, or tenantry respectively, of the yearly produce of the soil. But their denominations, application and uses, were various; some, being general throughout the provinces, others, confined to particular districts; and all appropriated indiscriminately to defray the public exigencies of the state, or the private disbursements of individuals vested with authority.

They were always raised, however, without the imperial sanction, formally; and the accounts continued to be kept separately in behalf of the nazim, even after all dependance of the crown of Delhi had been thrown off by Aliverdi Khan, until the period of the last revolutionary decline of the empire, or its inability to compel the foubahdar to pay into the royal treasury, the full provincial receipts. It is further to be remarked, that under the description of abwabs is comprized the article of keshiyet profit, or returned defalcations in some of the frontier and hitherto imperfectly rated districts, entirely subjected to the military government of foudjedars, who in their several jurisdictions had followed the example of their immediate superior, in levying proportional or arbitrary assessments from the landholders; and in like manner as the nabob withheld from the Mogul the sum of his additional collections, so these inferior delegates kept to themselves, by connivance or force, the amount of their own particular exactions. Under the same general head also, must be classed the towfeer, or increase in the nazim's and some lesser jagheers, which had not been liable to any other ascertained extraordinary imposts, from the earliest period of appropriation, to the time of Cossim Ali.

3d.—The division of Bengal into ceded and dewanny lands, nearly in the proportion of one to nine, from the year 1765, is highly important to be distinguished; as serving to evince the effect of different modes of interior administration on the country, more especially the superiority of the Company's, when immediate and locally conducted under the supervision of their proper covenanted servants. It was at this era, to answer the fraudulent selfish purposes of the native ministry then appointed, that the ancient forms of keeping the revenue accounts regularly in separate dusters, with a certain precise knowledge of the value of the lands or capacity of the farmers, were first laid aside; that the prescriptive rule of raising the public supplies by proportional assessments, in addition to the long-established rental, was at once overturned; that a fallacious system of finance, in regard to the nature and legal sources, mode of management, and actual amount of the collections, was fabricated, and imposed on the inexperienced sovereign agency, as conformable to the genuine institutions of the preceding government, from which the transfer of territorial right had been obtained; and that under the delusive idea of simplification, by consolidating the ancient toommar jumma with the various permanent abwabs, in yearly zemindary settlements, founded on no standard of fixed exaction as formerly, so much designed confusion, intricate defalcation of near 60 lacks of rupees per annum, from authorized, necessary, and equitable dues of the public exchequer; exclusive of the improvements of rent, which might have been since expected, if the truth had been earlier known.

These three heads of local divisions, have also a reference to so many distinct periods of time, according to which we mean to arrange chronologically the following work. The first period, commencing A. D. 1582, in the reign of Akbar, and brought down to the year 1722, during that of Mahomed Shah, including an interval of 140 years, will comprehend a short historical and comparative Analysis of the assit Toommar jumma, or original rent-roll of the lands of Bengal, from its first establishment by Toorai Mull, to its ultimate reform and improvement under the foubahdarry of Jaffier Khan. The second period will comprize, in like manner, a concise account of the origin, progress, and annual produce of the several abwabs or proportional assessments on the first established ground-rent, continued to be levied by the sole authority of the provincial delegates in their own behalf, though virtually for the public service, from the commencement of Jaffier Khan's government, and the reign of Farrookseer in 1713, to the expulsion of Cossim Ali Khan in 1763. The third and last period will contain a similar detail of the territorial revenues of the same country entire, under the Company's administration, from the cession of the Dewanny in 1765, when the assit Toommar jumma was consolidated, but fraudulently diminished to the years 1781-4, when the last reform took place in the mode of interior management, under the superintendence of one subordinate Committee, stationed at the presidency.

FIRST PERIOD

Of the ASSIT TOOMMAR JUMMA PADSHAHY.

PRACTICAL FINANCE, considered in its greatest scope, seems regularly distributed under three distinct heads, viz. Nature and sources of revenue;—mode of management;—and actual amount of yearly collections. The two former, in Hindostan, apply generally to the whole country; and we have already discussed the subject of these at large, in our Political Survey of the Northern Circars; the latter alone is variable, and requires a separate treatise for the different foubahs or larger governments of the Mogul empire; accordingly in respect to the first, it hath been set forth in that work, by a short analysis of the original settlement, to the first, it hath been set forth in that work, by a short analysis of the original settlement, concluded through the agency of Toorai Mull, A. D. 1582, in the reign of Akbar; an historical detail, brought forward or in reference, to prove the adoption of the like rule universally since that period, and the uniform practice actually, of all the modern states of India, in raising the public supplies on the same permanent principles of sovereign authority, that every species of assessment levied on the inhabitants of this part of Asia, is usually classed under the technical terms of mhal or territorial rent, and fayer or variable imposts; the latter distinctive appellation, though comprehending almost the whole system of taxation in Europe, and extending to a great number of articles unknown there, yet in no one local division of the empire ever did, or at this day, doth amount to one-tenth of the whole rated annual revenue of the same districts; that therefore, it is the former or landed income, that constitutes the grand effective financial resource of Asiatic government, as established on political institutions, peculiar perhaps to this quarter of the world, but according to which, all intermediate proprietary interests, as elsewhere understood, were absolutely excluded, and the sovereign vested, through despotic law or usage, in the unalienable, indefensible, necessary right of sharing with the peasantry the gross produce of the soil, in certain determinate proportions, fixed in Hindostan at one-fourth for the prince, by pecuniary estimation, to be collected through the native Hindoo agency of zemindars, or farming landholders, at an expense never exceeding 10 per cent. in nancar (or their official landed estate) and rissloom, or pecuniary commission to be deducted from this portion of the entire yearly territorial rental; that, nevertheless, both these revolving funds of the public wealth derived from the mhal and fair united, even in all their hitherto unascertained magnitude, fall infinitely short of the state exactions in other countries for the same political purposes, by reason of the local circumstances of a luxurious soil, torrid climate, few wants of the native Hindoos, with their indolence or factitious simplicity from habits of life, influenced by the most powerful physical and moral causes.

But in Bengal, it will be proper, after the year 1780, to distinguish from the head of variable imposts, under which it was before comprized, a large improved branch of the revenue accruing from the sale of salt manufactured in the country, hitherto of little consideration to the state, through the ignorance, impolicy, or depravity of the native government, though now become of the utmost financial importance to the actual sovereign, as forming an object of near half a million sterling yearly profit, capable on any extraordinary emergency, of being doubled with the greatest facility, yet certainly of being realized even when other resources might fail; and at the same time, of imposing a burthen the lightest or most equal on the people, that perhaps ingenuity could devise, with the same desirable expedient effect. This useful necessary mean of public supply hath however, of late years, though doubtless on mistaken ground, fallen under the common appellation and usual opprobrium annexed to the idea of monopoly; and a celebrated orator of our own nation has condemned it, in the most unqualified terms, as administered by the servants of the company in India, while he bestows by implication, the highest eulogium on a similar impost under the denomination of gabelle, infinitely more oppressive to a rival kingdom in Europe, in a strain of general panegyric on one of its best and ablest financiers, on occasion of the famous literary performance, entitled, "Compte rendu au Roi:" in which perhaps the facts, political maxims and reasoning on this very article of the revenue, may be considered most worthy the notice or adoption of other states similarly circumstanced. In truth then, the difference in principle between the Bengal and French systems is merely nominal, or rather the prejudice raised against the former, should be attributed to the odious meaning of the word made use of to express it, and not to any comparative defect in the institution itself. We shall therefore beg leave, when this subject comes to be discussed in the due process of our work, to consider it under the more ancient vernacular terms of feroolla nemuch, which though of more simple signification, and less liquid in pronunciation than the technical one of gabelle, could not fail, through the same gilding powers of eloquence, if they were at command, become equally palatable, at least to popular sense.

In like manner, what hath already been said in our Political Survey of the Northern Circars, on the second general head of finance, describing the mode of management, is equally applicable to the country under present consideration. The same writs, forms and process, are practically observed or enforced through similar agents, with very little variation in language, but scarcely any, in the purpose of the terms used; and the routine by annual settlements is also here, the essential distinguishing feature of the method pursued in levying the public rents; there is, however, a material difference both in the period of renewing these agreements, as well as in the numerary of the local revenue year. For in Bengal, where the harvest is rice, being the natural produce of low lands abundantly watered by

by tropical rains in the summer solstice, the full computation of time hath been made to commence with this season, adjusted to the beginning of the civil year of the Hindoos, on the 1st of Bylack, answering to the 11th day of our April; and two months afterwards are allowed to elapse for the convenience of the zemindars and other officers of government to close their accounts, to liquidate any outstanding balances, and be prepared to conclude new engagements with the sovereign dewanny representative at the well known customary meeting then held, called Poonnah; whereas, in the neighbouring soubahs of Orissa and Behar, where the soil is high and the climate less moist, therefore productive of the drier grains, with exception of a few adjacent districts of the former province, now annexed to Bengal, the Velaity or Aumily (being other names for the financial year) commeth at the autumnal equinox, with the seed time of the rubbi or spring harvest, which in Arabia, from whence these words expressive of the seasons are derived, forms an equal division of an annual revolution. On the other hand, with respect to the accumulated number of years, as it has been remarked that the Fullilee is only a continuation, by solar calculation of the Hejirah or lunar epoch, from the beginning of Akbar's reign in Hindostan, or succeeding Mogul conquests in the Decan, so we shall find this revenue computation of time reckoned from the first-mentioned period, (being the 962 of the Mahomedan era) to correspond with any subsequent year of Bengal, or (by the addition of an unit) with that introduced in the adjoining soubahs, on account of the later commencement of the rubbi season, and, at the same time, of its near approach to the beginning of the year 963 of the Hejira, from which the aumily year in these provinces, is to be deduced. In exception to this general rule, it is to be observed, that in the districts of Chittagong, anciently dependent on the state of Arakan, though the construction and monthly terms of the year used there, answer in every respect to the formation of the Bengalah, yet the numerary of the former, is 45 less, and therefore, if it be not an anachronism in the calculation, must be founded not on any period of the Mahomedan, but on some other religious or civil epoch peculiar to the country.

It is therefore only the third general head of revenue, or annual amount of local collections, that is henceforth chiefly and more properly to furnish, the subject of our Historical Comparative Analysis:—conformably to which arrangement, we shall now exhibit, as the ground-work of the actual financial system of India, as also of every well directed inquiry into its original principles, and various progressive reformations to the present time,

An Abstract of the AUSIL TOOMAR JUMMA of BENGAL, as settled in behalf of the Mogul Emperor Akbar, about the year 1582, by Rajah Toorel Mull, exclusive of the five circars of Orissa, which were for a short time afterwards annexed, but finally dismembered and formed into a separate soubah, before the close of the same reign, or at the commencement of the succeeding one.

KHALSA LANDS, divided into 19 Circars, composed of 682 pergunnahs, assessed in daums, or in rupees, each of 40 of the former currency, as follows; viz.

CIRCARS.			
1 st .—JENNETABAD, or Gour, the ancient capital of Bengal, on the N. East side of the Ganges, near Mauldah	66 pergunnahs	- - -	4,71,174
2 ^d .—POORNEAH, part of the modern province of that name, east of the river Cofah	perg ^{na} 9	- - -	1,60,219
3 ^d .—TAJEPOUR, part of the forementioned province, still farther east	perg ^{na} 29	- - -	1,62,096
4 th .—PINJERAH, from the Havillce, or household pergunnah, of which hath been formed the present zemindary of Dinagepour, on a branch of the Teesta	perg ^{na} 21	- - -	1,45,081
5 th .—GOHRAGAUT, extending from the last-mentioned river to the Burrampooter, and south of the then independent Raj of Cooch Behar, which included the greater part of the modern province of Fekhercoondy or Rungpour	perg ^{na} 84	- - -	2,09,577
6 th .—BARBECKHABAD, adjoining to the south of the circar of Jennetabad, being lower down on both sides of the Ganges, as far as the zemindary of Lushker-pour	perg ^{na} 38	- - -	4,36,288
7 th .—BAJOOHA, stretching eastward from the foregoing circar, across the Burrampooter to the bounds of Sylhet, and one of its many angles, to the south as far as the city of Dacca, which was included	perg ^{na} 32	- - -	9,87,921
8 th .—SYLHET, adjoining to the foregoing beyond the Soormah, which describes nearly its northern limits to the easternmost frontier of Bengal, in lat. 25° N. bordering on Cachar, a tributary state to the dominions of Ava, and only about 300 miles west of the empire of China	perg ^{na} 8	- - -	1,67,040
9 th .—SOONARGONG, chiefly on the eastern side of the Burrampooter, after receiving its name of Megna, with the waters of the Soormah, south of Sylhet, and west of the then unconquered principality of Tipperah	perg ^{na} 52	- - -	2,58,283
10 th .—PUTTEHABAD, also for the most part east of the Megna, extending south of the last-mentioned circar to the sea coast, and including the islands of Soondeep, Decan, Shabazpour, &c. formed near the mouth of the united stream of the two great rivers, known generally under the name of the Ganges and Burrampooter	perg ^{na} 31	- - -	1,99,239
11 th .—GONG			

11th.—CHITTAGONG, since called Islamabad, separated by the river Fenny, from the south-east angle of Futtehabad, and stretching south of Tipperah, along the eastern coast of the Bay of Bengal, was but very imperfectly conquered under Akbar, from the state of Arakan or Mogg, to which it was adjoining and tributary, therefore probably rated only by estimation, not from any certain knowledge of the country - perg^{na} 7 - - - 2,85,607

TOTAL of 11 Circars lying altogether north and east of the Ganges, except about 1-4th of those of Jennetabad and Barbeckabad, on its western side, comprehending near one half of Bengal, in its most ancient known state in territory and assessment,
Perg^{na} 377 - - - Rup^s 34,82,529

12th.—OUDEMBER, Tandah, Rajemehal or Akbernagar, made the capital of Bengal after Gour near the mountains and famous passes of Terria and Siela Gurrhy, on the frontier of the Soubah of Bahar, and extending along the south-west side of the Ganges, as far down as the pergunnah of Chuna-cally, which environs the modern city of Moorshedabad - - - perg^{na} 52 - - - R^s 6,01,985

13th.—SHEREEFABAD, south of the foregoing circar, and west of the smaller branch of the Ganges, now called the river Houghly, including the town and pergunnah of Burdwan - - - perg^{na} 26 - - - 5,62,218

14th.—SELIMABAD, still further south approaching the sea, and chiefly on the same side of the lesser Ganges - - - perg^{na} 31 - - - 4,40,749

15th.—MADARUN, forming a broken frontier on the west of the two last-mentioned circars, and inclosing them in a semicircle from Beerbhoom to Mundelgaut, near the confluence of the Damoodah and Roopnarrain, with the river Hooghly serving them as a barrier against the incursions of the neighbouring unsubdued rajahs sheltered in the jungles of Pachet and Bishenpoor, or the low marshy lands of Hejellec, anciently called Batty, as being in a great part subject to the overflowing of the tide - - - perg^{na} 16 - - - 2,35,085

TOTAL of the 4 Circars west of the greater and lesser Ganges, therefore subject to the depredation of horse, which might find admittance to the country from that quarter,
125 Pergunnahs. - - - R^s 18,40,039

16th.—SATGONG, the great ancient emporium of Bengal for foreign commerce, on a dried-up channel of the lesser Ganges, 4 miles N.W. of the succeeding principal mart of Houghly, extending its districts along both banks of that river, but chiefly on the eastern side from Plassey, in the island of Cossimbuzar, southward to Mundelghaut - - - perg^{na} 53 - - - R^s 4,18,118

17th.—MAHMOODABAD, or BOOSNAH, in the upper or northern angle of the Delta, formed by the E. and W. branches of the Ganges adjoining to the preceding circar - - - perg^{na} 88 - - - 2,90,256

18th.—KHALEEFETABAD, or JESSORE, farther south on the skirts of the Sunderbunds or salt marshy islands, covered with wood on the sea-coast, and formed by alluvion with successive changes of the channels of the Ganges, the openings of which, though still denominated so many distinct rivers, serve rather as beds for the ebb and flow of the tide, than as outlets for any considerable body of fresh water, unless in the time of the periodical rains - - - perg^{na} 35 - - - 1,35,053

19th.—BOKLAH, or ISMAELPOOR, laterally eastward to the foregoing circar, chiefly on the western bank of the Pudda, or great Ganges, and extending to its mouth near the island of Rabnabad, which forms the S.E. angle of the Bengal Delta, as also the further extremity of the lowlands of Bhatta, commencing on the west from Hejellec. Two years subsequent to the date of this account, fixed for convenience at the beginning of Toorel Mull's financial operations, though not completed before his death in 1589, the whole circar now described was overwhelmed and laid waste by an inundation, and from the succeeding ravages of the Moggs continues to this day in great part depopulated, though undoubtedly the lands are very capable of cultivation, notwithstanding their proximity to the sea, being annually overflowed by the fresh waters of, and fertilized by the slimy mould carried down by the river Ganges - - - perg^{na} 4 - - - 1,78,266

TOTAL of the Circars mostly within the Delta - - - perg^{na} 180. - - - R^s 10,21,793

KHALSA lands of Bengal carried forward in the Abstract, including the annahs or fractional parts of each divisional assessment; viz.

	Perg ^{na}	Rupees.
East of the Ganges chiefly	11 Circars of 377 - - -	34,82,529
West of the same river and its lesser branch of Houghly	4 Circars, 125 - - -	18,40,037
In the Delta between both branches and the sea	4 D ^o 180 - - -	10,21,693
	19 - - -	305
	377 above	
TOTAL of Circars	682	63,44,260
Subdivided into Pergunnahs		
RATED for Sicca Rupees		

AKTA, or JAGEER LANDS, dispersed throughout the several districts before-mentioned, in small dismembered allotments, of which the accounts were always to be kept separate; for, though valued in the sum total of the general rent-roll of the country, never were entered into the bundobust, or annual settlement; the whole being assigned over from the least known frontier or improveable districts, for the personal maintenance, support of the dignity, or to defray the official and haviilee or household expenses of the nazim; with the similar establishments of all the other great officers of state, subordinate muskulan, foudjehs, mansubdars, enaumdars, &c. &c. including generally the whole civil and military disbursements of the foudjehdarry in ordinary, as then fixed - - - - - 43,48,802
Khalfa lands, as above stated - - - - - 63,44,200

TOTAL of the Jageer and Khalfa lands of Bengal, which, added to the rental of the five circars of Orissa, Jellalore, Budernuch, Cuttac, Kulling, and Rajemundry, then annexed to, but afterwards dismembered from Bengal, will make up the total of the assessment put down in the Ayeen akberry, being dawms 59,84,59,319, or rupces 1,49,61,482; but separated as they should be, will stand dawms 42,77,26,082, or at the exchange of 40. - - - S^r R^e 1,06,93,152

This last sum then, being in round numbers, nearly one crore and seven lacks of rupces, it must be kept in remembrance, constituted in full the Awal Toomar Jumma, or original established revenue of Toomel Mull for the whole foubah, in its then circumscribed state, and agreeable to the universal, invariable, equitable, necessary principle of custom finance, was levied from the ryots, as an equivalent in specie for the rubba, or fourth share of the entire yearly produce of the lands claimed in behalf of the sovereign, by ancient conquered right, as sole despotic proprietary lord of the soil; after deducting the kharije jumma, or real estates, appropriated under the name of Nancar, for the family subsistence of the krorics, zemindars, or collectors of the public rents, and which appears to have been originally settled for the entire list of such officers, throughout Bengal, at 3,26,250 rupces. But it was to serve in detail, as a fixed proportional standard for rating the several subdivisions of the country, classed under the head of khalsa and jageer, circars, pergunnahs or zemindaries, thus to make all the parts correspond with the ascertained whole; yet it was by no means to preclude the liberality of government, to make up the unavoidable losses of the peasantry, no more than to limit in perpetuity the just demands of the state, in lieu of further improvements over the same extent of ground; or a more perfect knowledge of frontier districts, hitherto only partially explored, or new annexations of neighbouring territory, in addition to the old. On the contrary, there were small sufficient diminutions allowed constantly to be made from the gross rental, as set forth in the tulkhees jumabundy, or net settlement, concluded annually with the farming landholders, on account of the damages sustained by extraordinary drought, inundation, war, pestilence or famine, calamities always to be reckoned on, in the more intemperate regions of Asia; as in like manner, there were increased exactions for the favourable contingencies before-mentioned, though these became only of public notoriety, or were realized to the royal treasury at distant periods, in proportion to the virtue of the local administration, being for the most part, intermediately appropriated by the ruling delegates from Delhi, as a special private perquisite of office.

Accordingly, when Rajah Man Singh, on being appointed the emperor Akbar's lieutenant in Bengal, and director to the young prince Khukero, vested in the government of the newly conquered province of Orissa, towards the close of his grandfather's reign, had considerably increased the revenue of the former foubah, by the conquest of the maritime country of Bhatti, near the mouth of the Ganges, and by levying a tribute from Luchinawarin, then sovereign of Cooch Behar, it does not appear that the advantages gained, were even formally accounted for to the state. For that they did not really enhance the public income, in those early days of the Mogul dominion is not to be wondered at, when it is considered, that the ordinary established rental of the whole country was then almost entirely absorbed, actually or fraudulently, in jageers, and protecting the sea-coasts from the ravages of the Moggs or Arakaners, aided by the Portuguese, who inhabited the port of Chatgong, and settlement at Houghly. Such was the reduced state of the revenue in Jehangeer's time, that an agreement to pay into the exchequer 10 lacks of rupces per annum, in full of the man whole administration proved him to be, in every other respect, destitute of the requisite qualifications for the office; and in 1638, in the reign of the emperor Shah Jehan, when the take advantage of the internally distracted powerless state of the neighbouring territory of Bengal, and increase the measure of its misfortunes by a hostile descent from their boats, which sailed down the river Burrampooter, there is reason to believe, that not a rupee was paid into the royal treasury at Delhi; though doubtless, notwithstanding the distresses and comparative poverty of the country at that period, the delegates themselves, reaped an ample harvest from the yearly produce of the lands, or in the general dissipation of the public wealth. It was at this crisis therefore, to restore the rights with the expiring authority of government, that Sultan Sujah was appointed viceroy of the foubah; which he held during the remainder of his father's reign, for twenty succeeding years, except an interruption of two, when jealousy occasioned his recall to court, though effectively only to evince the importance of his services, by soon rendering his reinstatement in office highly necessary. In the long period of this prince's administration, he introduced a very essential reform in all the

the departments of state, but more especially the financial; of which, proof is to be found in the records of history, as well as in the figured accounts of that time, shewing an enlargement of the king's receipts, far beyond the recovery of former defalcations. It does not appear, however, that there was any deviation from the original principle, in rating the lands, as established by Toomel Mull; yet the number, extent and valuation of the several territorial divisions underwent so great a change, that though the ancient denomination of Toomar Jumma was still retained to express the amount of the new rent-roll, the gross and fractional sums of the latter were largely increased, and in fact exhibited an entirely different statement of the annual revenue. All the particulars of this second more regular assessment, are now perhaps irrecoverably lost; but the total rental of the country, in its then distribution into circars and pergunnahs, we shall here state under the title of

IMPROVED JUMMA TOOMARY of Sultan Sujah, as settled in the year 1658, on the deposition of his father Shah Jehan, and the accession of his brother Alemgeer to the throne of Hindostan;—34 circars subdivided into pergunnahs, 1350 rated for S^r R^e 1,31,15,907.

Khalfa, annexation of new territory, in 15 circars additional to the 19 already enumerated, dismembered from the foubah of Orissa, then divided into 13 circars, of which six were included in the ancient one of Jellahir, under the following heads, to be here considered only as so many portions of each division respectively, taken chiefly from the maritime border of this province, in a curve from Mundelgaut to the Bunder of Balasore, apparently for the purpose of subjecting the whole coast, liable to the invasion of the Moggs, to the same royal jurisdiction of the Nowarah, or admiralty of boats stationed always at Dacca.

20 th .—GUALPARA, Kismut, or part of a circar, including Temoqluck and some other small interior districts - - - - -	perg ^{na} 3 - - - - -	R ^e 1,14,609
21 st .—MALJETEAH, Kismut, including Hejellee, Jellamootah, Deroodumnah, Mhesadol, with the salt mshals of those districts - - - - -	perg ^{na} 17 - - - - -	1,89,432
22 ^d .—MUSCOORY, Kismuteah, including Balfay, with some districts in the vicinity of Balasore - - - - -	perg ^{na} 4 - - - - -	25,285
23 ^d .—JELASSORE, the ancient haviilee of that circar in its former state, together with Beercool, &c. - - - - -	perg ^{na} 7 - - - - -	53,901
24 th .—RUMNEH, including Soohent, &c. beyond the Soobenreka, perg ^{na} 3 - - - - -	perg ^{na} 3 - - - - -	23,272
25 th .—BUSTAH, Kismuteah, including the lands in the neighbourhood of the port of Balasore as far as the southern extremity of the Nilgury hills - - - - -	perg ^{na} 4 - - - - -	12,422

TOTAL acquisition of territory to Bengal, on the side of Orissa, and rated in an original jumma kurch account of the latter in 1112 Aumily, or about 1707 A.D. being at least 50 years after dismemberment - - - - - perg^{na} 38 - S^r R^e 4,15,921

26 th .—COOCH BEYHAR, forming chiefly the modern province of Fakhertoondy, or Rungpore, conquered from the ancient Hindoo princes of the country entitled Nairais, who were driven to that portion of their dominions, which their posterity still enjoy as tributaries to the English, at the foot of the Boodan hills, but with the sovereign right of coining money in their proper name, perg ^{na} 246 - - - - -	perg ^{na} 246 - - - - -	3,27,794
27 th .—BENGALBHOOM, consisting of the two pergunnahs of Baherbund and Bhitersbund, between Rungpore and the Burrampooter - - - - -	perg ^{na} 2 - - - - -	1,37,728
28 th .—DECAN-KOLE, on the Eastern and opposite side of the Burrampooter, including Curry-barry, &c. - - - - -	perg ^{na} 3 - - - - -	27,821
29 th .—DHEKRY, on the same side of the river as the foregoing, towards Goalparah, on the frontiers of Assam, including Keybarry, &c. - - - - -	perg ^{na} 2 - - - - -	6,126
30 th .—KARNHOOP, or Ooterhole, adjoining to the north of Circar Bengalbhoom, on the W. and N. side of the Burrampooter, extending to Kentahgaut, on the modern frontiers of Assam, and including great part of the countries now known under the names of Kangamatty, Binee, &c. - - - - -	perg ^{na} 3 - - - - -	31,451

TOTAL of territorial annexations on the side of Assam, since the first assessment of Bengal, in the reign of Akbar, to that of Sultan Sujah, but here valued according to an account of the same districts, formed at the commencement of the present century - - - - - perg^{na} 256 - S^r R^e 5,30,920

31st.—ODEYPOOR, including the conquered country of Tippierrah east of Dacca, and formerly dependent on Arakan, under tributary rajahs of the surname of Manick, divided into 4 pergunnahs, of which Noornagur, Commillah, and Mergal, were the most considerable, unknown to the ignorant natives of the present time, or supposed never to have been annexed to Bengal, until a second time reduced in this century, during the government of Sujah Khan - - - - - perg^{na} 4 - - - - - 99,860

32^d.—MORAD-KHANEH, mansion of Desire, or Jerad-Khaneh, as frequented by locusts, was probably a portion of the Sunderbunds, the whole of which, it might have been

been in contemplation to render productive to the state, without considering perhaps the impracticability of bringing into any culture salt marshy lands, for the most part overflowed by the tide, as indicated by the original Hindoo name of Chunderbund,* signifying mounds, or offspring of the moon; or without adverting to the impolicy of the measure, if it were possible to clear and expose so much of the sea-coast to the depredations of an enemy by cutting down the impenetrable jungles, with which it has ever been so providently guarded by nature. There are only two pergunnahs, viz. Akla for pasturage, and Bunjer, yielding the useful wood called sandary

Pergunnahs 6	8,454
To which add the annexed lands on the side of Orissa and Asham, rated together	1,08,314
pergh ^{as} 294	9,46,841
Make the Total of Acquired territory	pergh ^{as} 300 10,55,155

33rd.—PESHCUSII, or fixed tribute levied from the districts of Bishenpore, Pachet, Chunderconah, &c. on the western frontiers of Circar Madarun, being part of the jungly country of Jeharcund, subject to petty zemindars of the Rajepoot tribe, who were probably vassals of the great rajahs of Bahar until the extinction of the latter race in the person of Chentamun, towards the middle of the 16th century, when Shere Khan made himself master of the principal fortress of Rhotas.

The petty chiefs of Bishenpore pretend to have conquered this district near 1100 years since, and show a genealogical table minutely exact in names and time, tracing their descent, in regular uninterrupted succession, down to the actual representative of the family; in like manner, as the Hindoo sovereigns of Hindostan were wont to do, from the commencement of the Kally Jogue, or the Mahomedan princes, from the æra of the universal deluge. The claim to antiquity, however, set up by these zemindars, may be very well founded; for about the period referred to, there is some reason to believe, that a revolution introductory of the Bramin religion, and the sway of new rulers happened, at least, in that part of Bengal where the native inhabitants were budofites, or wholly uncivilized, as indeed may be still said of them, being chiefly of the tribe of chuars or robbers, of a swarthy black, like the neighbouring mountaineers on the N. and W. supposed to be the aborigines of the country; and though now for the most part received as converts to the blood-aborring established system of Hindoo faith, are classed among those who continue to follow the savage custom of offering human sacrifices to their Bowanny, or female deity named Kally. Mr. Holwell, and after him, the Abbé Reynal, drew so flattering a picture of the simplicity, pure manners, regular and equitable government which prevailed among the inhabitants of this little canton, until within these few years past, that the latter writer could not but entertain doubts himself, of the existence of a state which seemed to realize the fable of the golden age; as it was a contrast to the situation, and a living political satire on the pretended refinement, of all modern societies. But we presume to say, after a more intimate local knowledge since acquired of the country, that these characteristical traits, applied to Hindostan in general, were by no means the unauthorized sketches of a poetical fancy, no more than of a mind wholly deluded by ideal schemes of human felicity. The natives of India universally, with the fewest possible animal wants, bloodless in their disposition, patient probationary sufferers under the severest despotism, founded with them apparently in nature, or rendered supportive by the religious doctrine of transmigration, are at once the most passively happy, submissive, timid, inoffensive, orderly, and easiest to be controuled, perhaps, of any race of people in the world. If any exceptions to the contrary now occur, they will be found in the small compass of time and place of European administration, through the necessary diffusion and weakness of a divided government, which may have unhinged the ruling system of ages, by the tyranny of forcing men in habits of slavery to receive the partial blessings of freedom, though to them the greatest curse, as necessarily degenerating in an ungrateful soil, to the wildest licentiousness and anarchy, or which may have annihilated the very existence of sovereignty with the idea of its unity, in placing the sword in the hands of one, the sinews of war in those of a second, the balance of justice with a third, all claiming for separate, independent powers of each other; while the true, effective, absolute sway over the persons and property of the people at large, is committed, against all the principles of humanity, reason, law, policy and justice, to the charge of a small junto of native collectors, mistaken for princes and hereditary proprietors of lands, the most barbarously ignorant and depraved of their species, being as tyrannically oppressive to their inferiors, forming the great mass of useful subjects to the state, as they are themselves abject slaves to superior

* The name of Sunderbund, hath also been derived from that of Soondery, with which the territory abounds; and with more learned ingenuity, from two Sanscrit words, Soonder beautiful, and Bund woods or jungle. But we adhere to our own etymology rather, because the place was probably known and named before its growth of wood; and when in its primitive state, the effect of the tides in forming sand banks at the several mouths of the Ganges might have been observed, as is reasonable to suppose, from its being always included under the local description of Bhatti, with all the neighbouring low lands overflowed by the tides; also, because however beautiful these woods might now appear to an ingenious poetical fancy, as they were rarely traversed, being for the most part an impenetrable thicket, or if sometimes partially explored in the pilgrimages of cold and timid Bramins, it must be under a sentiment of terror in meeting beasts of prey, which would suggest a different epithet to beautiful; but above all, because the richest and greatest parts of the Sunderbunds, is still comprized in the ancient zemindary pergunnah of Chunder deep, or lunar territory.

superior authority, especially when employed in the basest schemes of corruption, or mercilefs depredation on the private property of individuals, unprotected and incapable of making any hostile resistance. Nor are we to be surprized that the chuars of Bishenpore, under the influence of so mild a religion as the Bramin, more than the Marhattah plunderers of the Decan, the least zealous of its sectaries; or the Bedouins of Arabia, who scarcely feel the restraints of any form of divine law, should respect the rules of hospitality among themselves, observe good faith with strangers, who solicit and pay for personal protection in passing through their country, or show the most profound veneration for the despotic chief, by yielding implicit obedience to his civil ordinances: for it is only in respect to the inhabitants of neighbouring states enemies, or as acting from a principle of necessity, to gratify natural wants, always so slender in Hindostan, that such people can truly merit the epithets of savage, or robber, with which they have been, and are still usually distinguished.

In this circar were reckoned - - - - - mals 5 - - - - - R^s 59,146

34th.—DARUBZERB, or Mint, when that of Moorshedabad, about 65 years later, became the principal, successively to Dacca and Rajemhal, yielded, as might very well be supposed, in consequence of the yearly recoinage of the specie in circulation, besides the annual imports of bullion, though in the earlier days of Shah Jehan the profits may not have been quite so much

TOTAL of annexed revenue to the Aulil Toomar of Toorel Mull, from sources entirely new - - - - - mals 307 - - - - - 14,35,593

Improved JUMMA TOOMARY carried forward in the Abstract.

KHALSA Portion of the territory and revenue of Bengal; viz.

AUZIL, as stated in Akbar's original rent-roll of the soubah, circars 19, pergh^{as} 632. R^s 63,44,260

EZAF, or increase on a huttabood, or new valuation of ancient and actual revenue, throughout the interior districts only, of the aulil or original lands assessed as above stated; bringing the improved rental of the same extent of country in a period of 76 years, from the first settlement concluded by Toorel Mull in 1582, to that of Sultan Sujah in 1658, on the accession of the Emperor Alemgier, comprized in minuter pergunnahs, numbered at - - - - - pergh^{as} 361 - - - - - 9,87,162

TOTAL of Bengal in its old dimensions yielded - - - - - 73,31,422

Annexations of new dominion or sources of revenue, either mhal or fayer, in addition to the former, and as set forth in the preceding pages, containing the detailed account of acquired territory, &c. of - - - - - circars 15 - - - - - pergh^{as} 307 - - - - - 14,35,593

TOTAL of the improved rent of the whole Soubah in its extended state, and actually received into the khalsa shereefa or royal treasury, after allowing a small remission for the Teshknees jumabundy, or net annual settlement, on account of circars 34, pergh^{as} 1350 - - - - - S^rR^s 87,67,015

JAGEER appropriations to defray the whole civil and military expenses of government, continued under their former heads, and dispersed throughout the foregoing districts, though chiefly on the frontiers, amounting, as originally stated, to - - - - - 43,48,892

TOTAL of the improved rent-roll, khalsa and jageer of Sultan Sujah, in behalf of his father Shah Jehan, to the year 1658, and which henceforth becomes a second or new Aulil Toomar Jumma for the soubah of Bengal, rated then for daums 52,46,36,280. S^rR^s 1,31,15,907

in the imperial registers, or - - - - -

At the same time that Bengal was thus assessed for one crore and thirty-one lacks of rupees, including an increase of 24 lacks on the aulil jumma of Toorel Mull, the neighbouring soubah of Orissa, after the dismemberment of the districts of Hejellee, &c. as before stated, on the north, of Kulling or Cicacole and Rajamundry on the south, as belonging to the great Decanny province of Hyderabad, was yet rated in the king's books 13 circars of 224 pergunnahs, yielding an established rental of 35,71,025; of which, after deducting jagheers, about one half, or, to be more exact, 16,58,816 rupees, entered annually into the account of receipts of the royal exchequer at Delhi. The net income or crown revenue of Bengal, therefore, appears to have been considerably more than such proportion of the gross produce of the lands there; for, of the general assessment of this soubah, near two-thirds, or, as ascertained more precisely after deduction of the usual allowance of muscoorat, or petty Mofussil disbursements, sicca rupees 86,19,247 were yearly realized to the state, clear of all charges of provincial government, whether civil, military, or naval. But, besides the stated sovereign dues, it may be supposed, that, even at this early period, very considerable collections were levied throughout the interior districts, under the authority or in behalf of the nazim and his inferior officers; for, at this time, the extraordinary spring; and extended its influence to agriculture and manufactures. Commerce felt its invigorating spring; and the arts of necessity and luxury. A country therefore, dreaded for its noxious climate, or considered as a place of

of banishment, was now resorted to from the allurements of wealth and ease; even the predatory warfare of the Portuguese, accelerated its growing prosperity: for as the mutual sources of supply; so, when peace was restored, trade flourished with fresh vigour, from the united effect of enlarged internal circulation, and the quickened emulation of many additional rival competitors, from the same objects of private gain. It would be impossible, however, as it would be useless at this distance of time, to ascertain, with tolerable accuracy, the most constant and best authorized sources of the secret emoluments of the provincial delegates, such as the profits on jagheers bestowed with territorial jurisdictions; fines and confiscations of property by judicial sentence; nuzzeranah, or presents on the greater yearly festivals; investiture of honorary or efficient employments; and, above all, on the renewal of zemindarry fannuds, which became necessary as often as the demise, misconduct, or supposed riches of Indian landholders, alarming the jealous policy, and tempting the cupidity of their Mussulman despots, brought about a vacancy in the superior financial offices filled by Hindoos. But it is important here to observe, that whatever the private advantages of a nabob soubah-darry, or dewanny deputy, may have been, they reverted directly to the state, at the period of the natural or civil death of the immediate occupant; and that, as government thus ultimately participated in such individual acquirements of fortune, if not originally an accessory secretly or avowedly under the sanction of supreme authority, exercised in most cases necessarily by delegation.

However this may be, during the long and vigorous reign of Alemgeer, after the overthrow of his brother Sujah, there was no formal acknowledged improvement made in the revenues of Bengal, except what may be reckoned from the more punctual payment of rent into the royal treasury, by the general subjection of the whole country with awe of the reigning monarch, or complete reduction of Cooch Beyhar in 1660, and of Chaugong five years after, when it received the name of Islamabad. The emperor himself, for the last 25 years of his life, was personally engaged in the wars or conquest of the Decan; and having ultimately committed the management of the distant eastern provinces to his grandson Azeem ul Shan, rather as an appendage of royalty, than in the design of increasing the finances, so he never demanded more than the established rental; but, as the exigencies of the state required an exact payment of that amount, he bestowed the dewanny on a man who had recommended himself by his ability in the inferior offices, and gave an early proof of his integrity or laudable ambition in resisting, with firmness, such measures of the prince Soubahdar as seemed derogatory to the honour and interests of a sovereign, known to be equally ready to reward, as quick to discern the merit of such conduct. The person thus distinguished, was the famous Jaffier Khan, whose future administration makes the most brilliant period of the financial history of Bengal, as being the epoch of the last more useful reform in the tuckseem jumma, or distributed assessment, proportioned to the capacity of each territorial division, and serving to this day, though a circumstance unknown to the best informed natives, as the established practical rule of rating the lands in zemindarry grants, or yearly assignments of rent in tenancy; when these are given away with any degree of intelligence, or certain knowledge of what are the proper sources of revenue; what their true measured extent; what the unalienable rights of a despotic sovereignty, or the equitable political privileges flowing from thence, to the great body of industrious subjects employed in agriculture, by regular gradation, from the superior farming landholder, to the poorest ryot in the laborious occupancy of the soil.

This delegated, legislative financier, who may be said to have perfected the original standard of Toorell Mull, for ascertaining the most important desiderata of Indian government, was born of Bramin parents; and if the constitutional bias or national character of that class of Hindoos, were admitted as a proof of legitimacy, there could be no mistake in the designation of his ancestors. He possessed all their distinguishing qualities of apathy, parsimony, minuteness, cruelty short of blood or death, with the most servile submission to superiors, and on similar principles, unrelenting tyranny to dependants, incurring arbitrary displeasure. A Mussulman education served to give energy and refinement to the hereditary gifts of nature. Bought, while an infant, by Hajee Shefia, of Isfahan, he was carried to Persia, and there brought up in the Mahomedan faith, under the name of Mahomed Hadee. When death deprived him of his patron, he returned to the Decan, and was soon received into the service of Alumgeer, who honoured him first by the title of Kar Tullub Khan, with the dewanny of Hyderabad, then removed him to the same post in the soubah of Bengal, under the title of Moorshed Kooli Khan, in which he was confirmed at Ahmednagar, notwithstanding complaints of his administration preferred at the instigation of the prince Azeem ul Shan, just before the emperor's decease in the year 1707; and had throughout the whole of the succeeding reign of Bahadur Shah. On the accession of Feroz Shah to the throne of Hindostan in 1713, and consequent vacancy in the nizamat of Bengal, Jaffier Khan was enabled, by the assistance of Jaggut Seat the banker, to purchase it on very easy terms for himself, with the higher titles of Motemmu ul Moolk, Alaoudow-lah, Atid Jung; though perhaps his good fortune on this occasion, was chiefly to be attributed to the daring vigorous spirit he discovered in resisting the appointments of, and defeating the civil war of the same year, in which Jehauder Shah was deprived of empire and life by the prince, his nephew. From this period is to be dated, the entire uncontrollable administration of the finances, when united virtually in the same person, with that of the superior office

office of nazim. The first effect of the change, was the removal of the seat of government in 1717, from Jehangur-nagur or Dacca, to Moorshedabad, as being more central to all the districts in general, and the former titular place of Jaffier's residence, when acting solely in the capacity of dewan; then, was completed a reform that had been some time before begun, in the improvement and expenditure of the public revenue. The royal household troops of 3,000 cavalry, being the only regular forces kept in constant pay within the province, were represented as an useless establishment, either for the purposes of defence against foreign invasion, or maintaining internal tranquillity of a country where horse could not be brought to act, by reason of the lowness of the soil or interfection of many rivers, excepting a few places to the west of the Ganges. By the reduction of this corps, which was in fact annihilating one of the great imperial checks in curbing the ambition of the delegate, together with a transfer of some Bengal jagheers to the neighbouring soubah of Orissa, a saving of 10 lacks of rupees was brought to the credit of the khalsa portion of yearly rent; and, in addition to the profits thus economically acquired, a clear positive gain of 11½ lacks more was realized to the royal exchequer, or annexed as a perpetual increase to the former rent-roll, in consequence of a hustabood investigation set on foot solely throughout the inter-rent-districts, and chiefly in that of Satgong, for the purpose of ascertaining or equalizing the established proportional assessment. These various reforms were accordingly included in the

JUMMA KAUMIL TOOMARY, or more perfect standard account of the imperial revenues of Bengal, as ultimately settled by the Nabob Jaffier Khan, in the fourth year of the reign of Mahomed Shah, corresponding with 1135 of the Hegirah, 1128 Fustillee Bengaleh, and 1722 of the Christian era, (being only 35 years prior to the real British conquest of the country, or 44 preceding its complete formal acquisition, under the titles of Ceded and Dewanny Lands) the whole newly arranged in 13 chucklehs, or large divisions of territory, constituting an equal number of separate soubahdarry and aumildarry zelahs, or civil and military jurisdictions compounded of the 34 ancient districts of circars, which nevertheless were still to be distinguished, and comprizing thenceforth, by minuter subdivisions of old pergunnahs, the increased number of 1660 of that denomination, serving as so many necessary ascertained portions of the soubah in rental and extent, to rate the whole, as well as the indefinite variable distributions of included land in jagheer and zemindarry holdings; viz.

CHUCKLEH.

1st.—BUNDER BALASORE, including the port and adjacent lands in the Kismut or divided Circars of Rumneh, Butteh and Muscoory, dismembered from the soubah of Orissa, and annexed to Bengal in the reign of Shah Jehan as before set forth, since again, about the year 1750, for the most part restored to the former province, but originally comprized in Jaffier Khan's Jumma Toomary account of the latter, and rated - - - - - Mhals 17 - - - - - Rs. 1,08,876

2^d.—HEJELLE, compounded of the Kismut circars of Maljeteah, Jelafr and Muscoory in Orissa, comprizing in the proportion nearly of nine to one the mudhoory or fresh, and nemucky or salt lands of Jellamootah, Derudumneh Mhesadul, &c. - pergh^{ts} 35 - - - 4,18,589

3^d.—MOORSHEDABAD, consisting of a large portion of the circars of Oudember, Jennetabad, Barbeckabad, Shereefabad and Mehmoodabad; few pergunnahs of Satgong; almost the whole of darul zerb or mint duties, together with the fair of Chunacolly, &c. In all, forming that part of the Ranny Bowanny's zemindarry, properly called Rajeshahy, and extending over most of the fertile islands of Cossimbuzar, two-thirds of Beerbhoom, two fifths of Oukerah; the whole of Tuttehing, Assidnagar, Satfykeh, &c. on the west of the Ganges, with Bokunpoor, Lushkerpoor and Chundlai, &c. east of that river - - - - - pergh^{ts} 118 - - - 29,99,126

4th.—BURDWAN, formed of the circars of Shereefabad, Madarun, Pelschush, the greater part of Selimabad, with a portion of Satgong, and including the rich zemindarry of Burdwan as then granted, one-third of Beerbhoom, and the whole of the tributary districts of Bishenpoor and Pachet, &c. - - - - - pergh^{ts} 61 - - - 22,44,812

5th.—HOUGHLY or SATGONG, compounded chiefly of the circar of the same name, the remainder of Selimabad and Madarun, three pergunnahs of Khaleefatabad, and one of Gualparah in Orissa; these, including the lands now constituting the company's zemindarry of Calcutta, three-fifths of Oukerah or Kishenagar, some late annexations of Burdwan, besides Temooluck Myhetty, the fair of Bukhsbunder, &c. - pergh^{ts} 113 - - - 15,39,003

6th.—BHOOSNAH, composed of the circars of Mahmoodabad, with part of Futehabad, and comprizing that portion of the Ranny Bowanny's zemindarry, properly called Neldy, the whole of Mehmoodshahy, &c. - - - - - pergh^{ts} 115 - - - 6,78,578

7th.—JESSORE, formed of the circar of Khaleefatabad, the remainder of Satgong and part of Futehabad, constituting the zemindarries of Yusefpoor, Saidpoor, &c. - - - - - pergh^{ts} 79 - - - 3,53,266

8th.—TOTAL 5 Chucklehs, altogether west of the Ganges, excepting the few districts specified to be on the east; the Delta included in the three last divisions - pergh^{ts} 486 - - - 78,14,785

Hence also we discover, that the famous established rent-roll, technically understood by the Persian terms *jumma toomary*, now in current use, or indispensibly necessary throughout Bengal, in granting zemindary fannuds, ascertaining all fiscal divisions of lands, and, above all, in equalizing on the several districts any new demands of revenue, as well as judging of the equity of the old, is not that original amount framed by Toorel Mull, and specified in the aryaen akberry, as ignorantly believed to this moment by the native officers of government, or designedly imposed by them on the credulity of others; but a repeatedly enlarged, corrected, practical scheme of the finances, improved at different periods by actual surveys, hustabood accounts, or particular local investigations in course of near a century and a half, down to the expiration of almost a third of the present; and exhibiting perhaps one of the most recent, accurately minute, regular, authoritative, proportional standard assessments of territory, that hath been formed and still existing in any part of the world. From this description of the rent-roll in question, our wonder will cease that so much pains should be taken to impress an idea of its being lost, to depreciate its worth, or embarrass and mislead every enquiry instituted for its discovery, by alien persons, who might heretofore alone have possessed the most authentic official copies, with the technical knowledge necessary to comprehend all the included particulars; and who, from the confusion of a change in government, or the inexperience of new rulers, could, without dread of detection, indulge a natural propensity to speculation, by converting to their own private use the princely advantages resulting from a deposit of such importance, while the secret of its value could be confined to a narrow circle of interested individuals. It is with singular satisfaction then, that here we announce its existence entire, or in detail, at least as far as seems necessary for general purposes of finance, and can give sufficient assurances of its being forthcoming, through many private or public channels, in case it should not be found among the records of the khalsa, which there may be some reason to doubt, as it hath never been recognized, used, or taken notice of under any

husbandry, conducted with intelligence, industry or good fortune. But however this may have been, by personal address, and anticipating the wants or desire of the sovereign representative, in paying large douceurs over and above his current revenue, he enjoyed the annual special privilege of administering internally his own district, without being subject like the other zemindars, to either bustabood investigations, or the immediate controul of a Mussulman amildar. Nor did these extraordinary exemptions cease entirely before the year 1757, when a new revolution having strengthened the efficient powers of government, and politically increased the public expenses, through the necessity of maintaining a regular standing military establishment, it was found expedient to resume the equitable, indispensable rights of royalty, by bringing into the exchequer the ascertained surplus exactions levied from the country by the farming collector, and hitherto fraudulently kept for his proper use. Originally this zemindary, exclusive of jageers, consisted of pergunnahs 89, yielding 4,62,964.

4.—**NUDDAH**, properly **OUKERAN**, and more recently called **Kishenagar**, from the propensity of Indian landholders to derange the ancient established system of government, ascertaining their own relative situation, and hence attribute princely consequence to themselves, by deriving local designations from their proper names, was originally bestowed, in the beginning of this century, on **Ragooram**, a **Bramin**, descended from **Bobanund**, the first conspicuous man of the family, distinguished by the title of **Mujumdar**, as holding the office of temporary substitute, recorder of the jumma, or rental of the circar of **Satgong**. The district, though large and wonderfully fertile in all the dearer productions of Indian soil, capable of an easy, quick transportation, by the river **Houghly**, to all the great foreign settlements in Bengal, hath yet, from the tolerated corrupt practice of zemindary defalcations, heightened, in the present instance, by fraudulent alienations of lands, or exemption in the payment of the established dues of government in favour of inferior brother members of the same religious cast, ever remained prodigiously under-rated in the general assessment of the province, and in the proportional one of the **Ausil Toomary**, only set down - - - - -

5.—**BEERBHOOM**, the largest Mussulman zemindary in Bengal, was originally conferred by **Jaffier Khan**, on **Affid Ullah**, father of **Beddi ul Zeman**, of the **Afghan** or **Patan** tribe, allowed to settle here after the expulsion of **Shere Shah** and his descendants, for the political purpose of guarding the frontiers on the west, against the incursions of the barbarous **Hindoos** of **Jharoond**, by means of a warlike **Mahomedan** peasantry, entertained as a standing militia, with suitable territorial allotments under a principal landholder, not less attached to the interests of the state from motives of religion, than inimical to all unbelievers of the same superstitious faith. This district, therefore, though granted under the same written forms generally; was yet held by a tenure different to any other known in the country. In some respects, it corresponded with the ancient military fiefs of Europe, in as much as certain lands were held *lakheraje*, or exempted from the payment of rent, and to be solely appropriated for the maintenance of troops. This privilege, in its nature temporary, being afterwards resumed in the time of **Cosim Ali**, as having been found entirely subversive of the sovereign authority under preceding mussulman administrations, and inconsistent with present exigencies, or a more vigorous, intelligent system of government, requiring the sword to be kept unparticipated in the hands of the ruling power, brought a considerable accession of territorial income, under the denomination of **Kesfyet**, into the soubahdary treasury, erroneously supposed to have arisen entirely from an increased rental on a hustabood of lands, already sufficiently assessed, throughout the country at large. Accordingly the zemindary, in its original extent of rated ground, did not exceed one-third of its present estimated jurisdiction; though the included divisions of pergunnahs, are still nominally the same, being only 22, and yielding - - - - -

6.—**CALCUTTA**, lands formerly held by many petty talookdars under the jurisdiction of **Mahomed Shereef**, and since constituting the zemindary of the **East India Company**, conferred in jageer on **Lord Clive**, at the original valuation of pergunnahs 27 - 2,22,958.

7.—**BISHENPOOR**, comprized in the chuckleh of **Burdwan**, and surrounded by the districts of the great zemindary of this name, of **Midnapoor** in **Orissa** and **Pacheat**, is affirmed to have been the inheritance of a **Rajepoot** family for 1,021 years, under a regular succession of 55 rajahs, and only subject to a small *peheush* or tribute to the sovereign of Bengal, until the year 1715, soon after the commencement of **Jaffier Khan's** administration, when the country was more completely reduced, though yet imperfectly explored, and conferred again in zemindary tenure on **Gopaul Sing**, the heir of line, assessed under the head of - - - - -

8.—**YUSEFPOOR**, comprehending almost the whole of the modern province of **Jessore**, as described by **Rennell**, when originally conferred, at the beginning of this century, on **Kishenram**, of the *koyt* cast, having then included within its jurisdiction, the recently dismembered pergunnahs zemindary of **Saidpour**, rated separately at 45,805, but together reckoned - - - - -

9.—**LUSHKERPPOOR**, the small fertile zemindary, rich in the production of raw silk, &c. opposite to the island of **Cossimbazar**, on the eastern bank of the **Ganges**, and altogether enclosed in the zemindary jurisdiction of **Rajeshahy**, granted in the first instance to **Anoopnarrain**, a **Bramin**, though since unequally divided into two portions of 10½ and 5½ annas or sixteenths, after deducting the pergunnah of **Tahrpoor**, originally included, but long since dismembered from this district, was composed of pergunnahs 15, - rated - 1,25,516.

10.—**ROKINPOOR**, formed the large, of unknown extent, though doubtlessly the richest zemindary of equal dimensions, throughout Bengal; being the jurisdiction originally, but very improperly and unconstitutionally assigned to **Shaw Narrain**, *canongoe* or register of all the lands of the soubah, either as matter of special favour, or more probably as a favour all the lands of the soubah, either as matter of special favour, or more probably as a favour for the lesser portion assigned to him of the *rusloom*, or usual commission of 2½ per cent. on the revenue, when this emolument of office came to be divided unequally between the two branches of the same family, for the political purpose of creating rivalry, and by that means, the lessening the power of either to abuse the highest confidential trust under government. The nature and acquisition of this district, afford a remarkable instance of the propensity of man-kind, to act alike under similar circumstances; it is dispersed over the greatest part of Bengal, in the minutest divisions of lands, taken from different zemindaries. These scarcely sensible dismemberments, could not be regularly assessed, as their proportioned dimensions were never ascertained; at the same time, they might be secretly enlarged by collusion, through the official influence of public registers, appointed solely and expressly to controul the conduct of landholders; while they were sure of being exempted, unless very partially, from any bustabood investigations, which were always difficult, seldom occurring in the same period of time beyond the limits of a single chuckleh, and perhaps not there repeated twice, in half a century. Acting under such temptations, and with equal unchecked authority, we have seen in the case of the chief *ferishtedar*, interpreter or *dewan* of the **Mafulipatam** division of the **N. Circars** in 1767, from pieces of ground too insignificant to be worthy mention, discovered here and there, from every landed jurisdiction in the province of **Rajemundry**, that a princely estate of near £. 20,000. a year was, in a manner imperceptibly, acquired for a quit rent of about one-eighth of that income, liquidated under the head of a monthly salary, supposed to be equivalent to the actual receipts from this extensive domain, which being artfully denominated a *merassy*, or inheritance passed as such, until recent re-annexation gratuitously to the many districts mutilated, to give this one substantial form. Hence also the scattered talookdary of **Rajenagar**, in the chuckleh of **Dacca**, was constituted by **raja Rajeboolab**, (of a different family from the present **Rai Raian**, of the same name) when at the head of the finances of Bengal, in the administration of **Aliverdi Khan**; and from a like combination of circumstances, might be deduced, the origin of many other existing zemindaries, though perhaps of less note than **Rokinpoor**, which from the beginning constituted of in whole or subdivided pergunnahs 62, - - - - - assessed for - 2,42,943.

11.—**MAHMOOD SHAHY**, in the chuckleh of **Boosnah**, indifferently situated, and poor in production, comparatively with the adjacent but threefold larger territory of **Neldy**, dependent on **Rajeshahy**, was conferred subsequently to the year 1722, on **Ramdeo**, a **Bramin**, comprehending, besides jageers, pergunnahs 29 - - - - - 1,10,633.

12.—**FUTTENSING**, originally a single compact jurisdiction, advantageously situated on the **Bagrutty** or **Cossimbazar** river, a little to the southward of **Moorshedabad**, was conferred on **Herry Persaud**, a **Bramin**, for which reason, and on account of a number of small unsurveyed talooks carved out of it; lands since perhaps prodigiously improved in fact, may be deemed formally on the decline, by gradual diminution of the yearly rental. The first *funuds* were for pergunnahs 11 - - - - - rated - 1,86,421.

13.—**EDRACKPOOR**, composed of what is described, in **Rennell's Atlas**, as the province of **Ghorahgaut**, has sometimes been annexed in the annual settlements with **Dinagepoor**, and more recently **Rungpoor**, but held always as a separate zemindary, by the family of **Bilhenahit**, a *koyt*, the original grantee - - - - - pergunnahs 60 - - - - - 81,975.

14.—**TIPPERAH**, the extensive most eastern zemindary of Bengal, south of **Sylhet**, for the most part barbarous, poor and uncultivated, abounding in wild elephants, and constituting the reign of **Shah Jehan**, from the heritable possessors of the family of **Manick**, and constituted the circar of **Odeypoor**, the then capital of the district, about 25 miles east from **Comilah**. In 1135 A.B. this jurisdiction, composed of pergunnahs 4, afterwards subdivided into 24 when reconquered under the head of **Roshenabad**, was rated originally altogether, for rupees 92,993, exclusive of **Daodpoor**, which continued to be annexed to the chuckleh of **Jehangeernagar**. But from this sum is to be deducted the amount of jageers for 45,000 rupees to be separately stated, and then allowed to the son of **Ram Manick** for himself, or to defray the expense of catching elephants; leaving for the *khalsa* portion of rent only - - - - - 47,993.

15.—**PACHEET**, the large and most westerly zemindary of Bengal, on the same parallel with the foregoing, but rather more productive in all the necessities of life; bounded by **Chutea**, **Nagpoor** and **Ramgur**, the southern districts dependent on the soubah of **Bahar**: being imperfectly reduced, like the adjoining territory of **Bishenpoor**, from another **Rajepoot** family, of the name of **Goorp-Narrain**, was at first in great part only subject to a fixed *peheush* on account of - - - - - pergunnahs 1 - - - - - rated at 18,203.

TOTAL Jumma Bundobust Toomary, or standard yearly assessment of *Khalsa* lands, included in the fifteen larger zemindaries, or territorial jurisdictions of Bengal—still continued to be arranged, under so many undivided heads of districts, in the annual settlement, concluded with the like number of single landholders, either personally or by their representatives, and composed, as by the foregoing particulars of perg^{na}s 615 - - - - - yielding 65,22,111

CAUTION.

RAHIMAM.

Mr. J. Grant's
Analysis of the
Finances of Bengal.

16. JELLALPOOR, &c. zemindaries, under Mahomed Shereef, comprehending all the khalsa lands of the chuckleh of Jehangeer-nagur, with part of Boofnah, Jessore and Ghorahgaut: constituting together the great modern province of Dacca entire, as surveyed and laid down by Rennel, exclusive of Alepung, Momening, Scryle, Torrof, &c. with some other more recent annexations from the neighbouring chucklehs, hereafter to be specified, valued, in all, at the original standard assessment of 21,83,000 R^s; from which, deducting the amount of jagheers with the rental of Tipperah, and a small part of Rajeshahy, &c. separately stated at 12,84,200. then the balance for the Khalsa lands will be - pergh^h 155 - - 8,99,790.

17. SEERPOUR-DULMAPOOR, &c. including all the khalsa lands of the modern province of Poorneah, as laid down by Rennel, and then under Seyf Khan's gomastah, exclusive of jagheers for 1,80,166, hereafter to be stated - pergh^h 13 - - 98,664

18. FEKHERCOONDY, &c. the Khalsa lands in the circar of Cooch Beyhar, and constituting the surveyed province of Rungpoor, besides 90,548 in jagheers - - - - - pergh^h 244 - - - 2,39,123

19. CANKJOLE, &c. comprehending almost the whole of the modern province of Rajemhal, exclusive of jagheers - - - - - pergh^h 10 - - - 74,317

20. TOMOOLUCK, composed of this pergunnah in the circar of Gualparah, and of the districts of Jellamootah, Deroodemnan, Sujah-mootah, with Mhefah-dal, all taken from Orissa, was conferred in the first instance by Jaffier Khan, on Sook-deo, a Bramin; being the khalsa portion of the whole province of Hejellee, valued at the original assessment, inclusive of salt lands - pergh^h 16 - 1,85,765

21. SILHET, the khalsa lands of this chuckleh or province, exclusive of jagheers - - - - - pergh^h 36 - - - 70,016

22. ISLAMABAD, or CHITTAGONG, bestowed wholly in jagher, in Jaffier Khan's time, is hereafter separately stated.

23. SOOHENT, &c. forming the chuckleh of Bunder Balafore, for rupees 92,875, and Koontah-Gaut, included in Curry Barry, being more recently dismembered from Bengal, are here set down together - pergh^h 28 - - - 1,29,450

24. SAYER, or amount of licences, customs, duties, taxes, &c. collected under the three following distinct heads of Mhals, on personal moveable property, exclusive of the shahbunder at Dacca, with different articles of the same denomination of variable imposts, making part of the jumma of some of the foregoing zemindary jurisdictions, and fixed, on a medium of years, as follows; viz.

(1.) CHUNACAHLY—Taxes on houses, shops, bazars, spirituous liquors, &c. duties on exports of silk or cloth manufactured, levied throughout the great city of Moorshedabad and its environs, but exclusive of the ground rent of the valuable pergunnah on which it stands, the whole, rated at the standard assessment, from the year 1130 Bengaleh, of - - - 3,11,603

(2.) BUKHSH-BUNDER, or HOUGHLY. The ground rents of 37 markets and gungs, chiefly in the vicinity and dependent on the European settlements in the chuckleh of Satgong, together with the customs levied on goods passing that grand emporium of foreign commerce, in all 3,42,708. —Deduct from which, already included under the head of Calcutta, rupees 44,767. making net - - - 2,97,941

(3.) MINT duties of Moorshedabad - - - - - 3,04,103

In all, pergh^h 3 - - - - - 9,13,647

TOTAL of the greater surveyed Provinces, and fair mhals of Bengal, comprised under the foregoing 9 heads, forming - - - pergh^h 505 - - - 26,10,772

25.—MUSCOORY, small or single pergunnah zemindaries, districts and petty mahls, dispersed throughout Bengal, under 21 heads of account, in the annual bundobust of 1135 A. B. as concluded with so many different landholders, making up the whole number of responsible persons of this description, paying rent to, or then known to government; but which suffer divisions of territory having since so prodigiously increased, and otherwise undergone such a variety of changes in denomination, extent, or possessory rights, as to become now a work of considerable labour to trace their revolutionary progress, and state the standing revenue of each district with sufficient accuracy, to exhibit a comparative view of their amount, under different administrations; that all we shall attempt, is a detail of the most considerable

Mr. J. Grant's
Analysis of the
Finances of Bengal.

considerable of these smaller jurisdictions, as rated at the period specified, and give the sum total only for comparison; viz.

(1.) BHEROLE, in the circar Shereefabad, possessed in zemindarry by Rean Kifhen, in 1135, but since wholly dismembered and the greater part annexed to Rajeshahy, pergh ^h 13	2,44,397
(2.) MUNDELGHAUT, circar Satgam, possessed by Pudem Naht, since annexed to Burdwan - - - - - pergh ^h 5 - - -	1,46,261
(3.) ARSEH, &c. in the same circar, a portion of the zemindarry of Ragoodeo, since annexed to Burdwan - - - - - pergh ^h 11 - - -	1,25,351
(4.) CHUNACAHLY, &c. comprehending the city of Moorshedabad, and forming now great part of the khafs talooks, but exclusive of the portion then annexed to Rajeshahy, &c. - - - - - pergh ^h 3 - - -	95,407
(5.) ASSIDNAGUR, &c. with Mhelund, in circar Shereefabad, exclusive of talooks then depending on Rajeshahy, &c. - - - - - pergh ^h 3 - - -	62,798
(6.) JEHANGHERPOOR, &c. in the chuckleh of Ghorahgaut, originally conferred on Ramdeo, and since divided between three branches of the same family - - - - - pergh ^h 11 - - -	64,249
(7.) ATEAH CAUGMARRY, Berbazoo—Huffen Shahy, in the chuckleh of Ghorahgaut, originally constituting three zemindaries - pergh ^h 10 - - -	67,883
(8.) SILBERRIES, the whole pergunnah in circar Bazooah - pergh ^h 1 - - -	57,421
(9.) TAHIRPOOR, the whole pergunnah, Barbeckpoor and Moseedah, separate and subdivided zemindaries in chuckleh Ghorahgaut - pergh ^h 3 - - -	55,791
(10.) CHUNDLAL, &c. a dispersed zemindarry in the chucklehs of Moorshedabad Ghorahgaut, Akber-nagur and Jehangeer-nagur, and therefore supposed to have been at the time conferred on some Hindoo officer of government, including 24 talooks, besides - - - - - pergh ^h 7 - - -	55,729
(11.) PITLADEH and KOONDY in Chuckleh Ghorahgaut, since for the most part annexed to Rajeshahy - - - - - pergh ^h 7 - - -	67,632
(12.) SUNTOSE, &c. in Ghorahgaut, originally granted to Ragoo-Naht, since annexed to Denagepoor and Rungpoor - - - - - pergh ^h 2 - - -	94,807
(13.) ALAPSING and MOMENSING, in Ghorahgaut, originally under Mahomed Mehndy of Tikrah, &c. but since annexed to the province of Dacca, pergh ^h 2 -	75,755
(14.) SATSYKHH, in the chuckleh of Moorshedabad, granted to Mahomed Akram Chowdry - - - - - pergh ^h 3 - - -	51,167
(15.) MAHOMED AMEENPOOR,—The districts composing this more recently created jurisdiction in the circar and chuckleh of Satgam, were originally rated exclusive of jagheers - - - - - pergh ^h 14 - - -	1,40,046
(16.) PETTASS, Kerdeah and Futteh-Jungpoor, in the chuckleh of Ghorahgaut, originally three zemindaries, but since annexed almost wholly to Denagepoor - - - - - pergh ^h 9 - - -	1,00,878
(17.) POKEREAH and ZUFFER SHAHY, in circar Bazooah; the former has been since annexed to Rajeshahy, the latter to Jellalpoor, Dacca - pergh ^h 5 -	54,519
(18.) MYHETTY, in the circar of Satgam, originally conferred on Suteram - - - - - pergh ^h 15 - - -	28,831
(19.) TALOOKDARAN HUZZOORY, or 98 lesser landholders on talookdarry tenures, under two heads, in the chucklehs of Moorshedabad and Houghly, paying their fixed rents immediately into the Khalsa Shereefa - pergh ^h 2 - -	95,855
(20.) SAYER, or variable imposts of Akbernagur, since annexed to Cankjole, or province of Rajemhal - - - - - pergh ^h 2 - - -	54,432
(21.) PETTY MHALS dispersed throughout the whole foubah, in small detached districts or villages, which, if collected, might together form pergunnahs - - - - - pergh ^h 8 - - -	48,992
TOTAL of Muscoory zemindaries subdivided into 21 heads, pergh ^h 136 - -	7,35,201

TOTAL of Muscoory zemindaries subdivided into 21 heads, pergh^h 136 - -

TOTAL Jumma Toomary Teflikhees in 1135 A. B. of the Khalsa lands, Mhal and Sair, in the foubah of Bengal, distributed under 47 heads of account, among so many landholders possessing the like number of rahitimam, financial trusts or territorial jurisdictions reduced to 25 large and single zemindaries, &c. or provinces of surveyed dimensions admitting of accurate comparison in amount of revenue at different periods - - - - - pergh^h 1256 - - - 1,09,18,084

JUMMA

JUMMA TOOMARY TESHKHEES of 1135 A. B. carried forward.

JAGEER. Assignments of Territory for the support of the civil and military establishment of the whole Soubah, exclusive of the foregoing Khalfa appropriation, from which was derived only the net effective revenue annually paid into the royal exchequer.

1st. **CIRCAR ALL**, the viceregal establishment of the nazim or foubahdar of the three imperial provinces of Bengal, Bahar and Orissa, to defray a large portion of the military expenses of government, the whole of the nabob's household in his public and private capacity, together with the greater part of the civil list charges, inclusive of those usually incurred in the foudjardary or high court of criminal judicature. The lands originally thus appropriated, extended in 296 entire or broken pergunnahs, over 21 of the 34 circars, into which the whole country was divided. They were certainly the richest and most productive of the foubah, one-half being situated in the province of Dacca or Hejelleh, and the remainder distributed in Jessore, Rajshahy, Kishenagur, or Dinagepour, and continued altogether invariably under the separate independent management of the nazim formally, without having been subjected to any additional dewanny assessment for the full space of a century, after the revolution in the value of specie, from the discoveries of America, &c. until the important era of British sovereignty in 1765. At this time, the auzil jumma toomary of the whole jageer, and a large towfeer, or jageerdary proportional increase on the former established rental, were incorporated with the khalfa revenue, under the same zemindary jurisdictions; though the amount entire, was unaccountably sunk, embezzled, or collusively withheld from the state. All the scattered valuable territories producing this princely income, to support the amaret, command and dignity of 7,000 horse, constituting the highest establishment allowed to any subject of the empire, were estimated in the king's books at the jumma reckmy, or written account, rupees 16,05,693, being the supposed actual receipts of the jageer at that time, but rated like all other lands at the standard assessment or toomary, for several perfected divisions, which if united might form - - - pergunnahs 60 - - - R^s 10,70,465.

2.—**BUNDEH WALLAH BARGAH**, designation of the dewanny delegate of the crown; under which, was enjoyed for personal or official charges, including a munsub of 4,000, with the command of 2,500 horse, the extensive fertile districts of Baherbund and Bhitrbund, with almost an equal portion of the modern province of Rungpoor since, with natural Hindoo conformity to the ancient usage, acquired by an English dewan in zemindary tenure, and then held billa sherret or mulhroot, in 97 broken pergunnahs, estimated according to the reckmy account at rupees 2,92,500; but assigned at the established rental of - - - - - pergunnahs 20 - - - R^s 1,46,250.

3. **AMEER UL OMRAH**, bukhshi, or commander in chief of the empire, then in the person of Sumiam ul Dowlah Khan Dowrah, acting by his delegates Moshuffier and Aihref Khan, in Bengal; to whom was assigned, for private maintenance in a munsub of 6,500, denominated zatee or personal, and to support a command of 2,650 horse, a large extent of territory, calculated at the jumma reckmy of 3,37,500 rupees, supposed to proceed from its 63 component parts, situated chiefly in the Delta of Bengal, and with more policy, throughout the frontier provinces of Dacca, Sylhet, or Curry-Barry, &c. to give a special interest to the military commandant in the safety of the districts most exposed to depredation. The kishmuts, or territorial divisions included in this jageer, may be reduced in number, as they were in rental, to the standard assessment of - - - - - pergunnahs 18 - - - R^s 2,25,000.

4. **FOUJEDARAN**, the territorial assignments for the civil and military expenses of inferior nabobs, or deputies in the government, of the five great frontier provinces of Bengal; viz.

(1) **MOORSHED KOOLI KHAN**, Naib of Dacca, chiefly conditional jageers, for the establishment of the Nabut foubahdary of Jehangeer-nagur, the provincial garrisons, under the denomination of Tannahjat, with the daroghagee or superintendency of the topekhaneh or artillery; and nowarras or fleet of boats. The lands appropriated for these different services, all lying with great impolicy in the special jurisdiction of the foudjedar, were scattered in 60 pergunnah fragments, valued at the reckmy amount of 2,40,750, but reduced to the proportional standard of pergunnahs 11 - 1,00,145.

(2) **SHUMSHERE KHAN**, and four other subordinate officers in the foudjardary of Sylhet, holding, almost in two equal divisions, billa sherret and mulhroot jageers, for the defence of that province, within its proper jurisdiction, excepting about a seventh part held in Rajemhal; reckmy 4,30,000 rupees, rated at the established rent of - - - small pergunnahs 48 - - - Rup^s 1,79,166.

(3) **SAYF KHAN**, governor and jageerdar unconditionally, for the greater part of the rich province of Poorneah, at the reckmy jumma 2,70,280, reduced to standard assessment of pergunnahs 9, 1,80,166.

(4) **MUNOOCHER KHAN**, a conditional jagheer for the foudjardary of Ghora-Ghaut, assigned from the lands of Rungpoor - - - - - pergunnahs 3 - - - 16,666.

(5) **ALIVERDI KHAN**, afterwards foubahdar of Bengal, &c. but then only foudjedar, and jageerdar of Rajemhal and Telliagurry - - - - - pergunnahs 4 - - - 16,666

TOTAL Jageers of the greater Foudjedars - - - - - pergunnahs 75 - - - 4,92,800

5.—**MUNSUBDARAM**, petty territorial assignments to twenty-one individuals, severally holding inferior rank or offices of trust, throughout the foubah, the generality of them, under the degree of five hundred zatee, and obliged to perform military services personally, when required to do so, by the nazim, with each a small established number of followers. The lands thus appropriated, were chiefly in the provinces of Sylhet, Dacca, Hejelleh and Rajemhal, estimated at - - - - - pergunnahs 20 - - - 1,10,852.

6. - **ZEMINDARAN**, Fiefs in the nature of conditional jageers, conferred on the four frontier landholders of Tipperah, Muchwah, Soofing and Telliagurry pafs, within their respective jurisdictions - - - - - pergunnahs 2 - - - 49,750.

7. **MEDDED-MASH**, subsistence to religious and learned men, throughout Bengal, in small allotments of land, chiefly in Burdwan or Rajemhal, near the seminaries of Pandua or Pirruah - - - - - pergunnahs 7 - - - 25,665.

8. **SALIANADARAM**, annual allowances to zemindars and others, chiefly in the province of Sylhet - - - - - pergunnahs 9 - - - 25,927

9. **ENAM AL TUMGHA**, the only heritable grant of lands known in Bengal, conferred on two moolvies, or doctors, learned in the Mussulman law - - - - - pergunnahs 1 - - - 2,127

10. **ROOZINADARAN**, for a small talook in Lushkerpoor, in lieu of the pecuniary allowance of a mulla - - - - - - - - - 337.

TOTAL of lesser grants of territory to Munsubdars, &c. on different tenures, as specified - - - - - pergunnahs 39 - - - R^s 2,14,718.

11. **OMLEH NOWAREH**,—Naval establishment of 768 armed cruizers and boats principally stationed at Dacca, to guard the coasts of Bengal against the incursions of the Moggs and other foreign pirates or invaders. The whole expense of manning the fleet, including the wages of 923 Fringuan or Portuguese sailors, was estimated monthly at rupees 29,282, which, with constructing new vessels and repairing the old, amounted annually to rupees 8,43,452, levied altogether from 112 entire or broken pergunnahs, appropriated for this special purpose, chiefly in the chuckleh of Jehangeernagur, and composing a great part of the richest, most productive lands of that great province, in 99 of the forementioned territorial divisions, yielding at least four-fifths of the whole assigned rental; while the inconsiderable remaining portion was mostly drawn from the district of Sylhet. But from the sum total here specified, is to be deducted a peshcush of 50,433 rupees, paid by some of the neighbouring frontier zemindars, for lands not rated in the king's books as the property of the crown, with 14,065 more for loss of exchange, &c. and then the net standard assessment will stand - - - - - Pergunnahs 55 - - - Rup^s 7,78,954

12. **OMLEH AHSHAM**—Establishment of 8,112 troops, with artillery for guards and garrisons of the eastern frontier provinces, maintained from the territorial income of lands thus appropriated in jageer, within each respective jurisdiction; viz.

SEERAB , the low countries	} Men.					
of Dacca and forts on the sea		2,820	-	large pergunnahs 13	-	R ^s 1,35,060
ISLAMABAD		3,532	-	small do 117	-	1,50,251
RANGAMATTY		1,478	-	large do 4	-	63,045
SYLHET		282	-	4	-	10,824
TOTAL, including horsemen		8,112	-	pergunnahs 138, and rated	-	3,59,180

13. **KEHDAH-AFIAL**—Expense of catching elephants, defrayed from appropriated lands, nearly in equal proportions in Tipperah and Sylhet - - - - - 40,101

TOTAL of Naval, Garrison and Elephant charges - - - - - pergunnahs 193 - - - R^s 11,78,235

JUMMA TOOMARY TESHKHEERS of Bengal, A. B. 1135, recapitulated in the Abstract, according to the more useful territorial divisions then established; viz.

Khalsa Lands and Rents of the SOUBAH:

15 EARTIMAM, whole extensive zemindarry jurisdictions assigned in trust by sunnuds or letters patent, to the sole interior financial management of so many single principal land-holders - - - - -	pergh ^{ba} 615 - - -	R ^s 65,22,111
9 PROVINCIAL divisions as surveyed and laid down in Rennell's Atlas, answering to so many heads of account in the annual settlement of the revenue, under each of which were comprized an indefinite number of lesser zemindarries - - - - -	pergh ^{ba} 505 - - -	R ^s 26,10,772
1 MUSCOORY, small detached talooks, under twenty-one heads of account, but varying in dimensions and rental so often, at different periods of time, as not to admit singly of exact ascertainment, are here reduced to one, pergh ^{ba} 136 - - -	pergh ^{ba} 136 - - -	R ^s 17,85,201
TOTAL of the established Revenue paid into the royal exchequer, under twenty-five different heads - - - - -	pergh ^{ba} 1,256 - - -	R ^s 1,09,18,084

JAGEER Portion of the TERRITORIAL INCOME.

1.—NIZAMUT appropriation - - - - -	pergh ^{ba} 60 - - -	R ^s 10,70,465
9 DEWANNY, the superior Jageerdars, with every other class of Munsubdars - - - - -	pergh ^{ba} 152 - - -	R ^s 10,78,777
TOTAL of the great and lesser officers of state - - - - -	pergh ^{ba} 212 - - -	R ^s 21,49,242
3 NAVAL, Garrison, Militia, and elephant establishments - - - - -	pergh ^{ba} 192 - - -	R ^s 11,78,235
TOTAL of Assigned Lands under thirteen heads, to defray the civil and military expenses - - - - -	pergh ^{ba} 404 - - -	R ^s 33,27,477
Khalsa Lands, as stated above - - - - -	1,256 - - -	R ^s 1,09,18,084
TOTAL of the proportional standard rent of Bengal, Khalsa lands and jageer, under thirty-eight heads, as corrected by Sujah Khan in A. B. 1135, or A. D. 1728 - - - - -	pergh ^{ba} 1,660 - - -	R ^s 1,42,45,561
Difference to make up the jumma kaamil toomary of Jaffier Khan in A. D. 1722 - - - - -		42,625
Complete original assessment - - - - -	pergh ^{ba} 1,660 - - -	R ^s 1,42,88,186

SECOND PERIOD.

ABWAB SOUBAHDARRY.

THE Circumstances which gave rise to the viceregal territorial assessments, now to be stated in addition to the original crown rent of Bengal, and set forth in the preceding section, have been occasionally touched on, both in this and our former treatise on Indian finance, introduced in the Political Survey of the Northern Circars. To enter into a minuter detail of the subject, or to exhibit all the proofs and illustrations which might be required to demonstrate facts, or vindicate opinions so contrary to prevalent ill-founded belief, is by no means our present intention. The task would be laborious and infinite, while the true history and actual state of men and things in this country, continue involved in such obscurity, or while the Persian MSS. authorities proper to be referred to on these interesting topics, besides being enveloped in the difficulties of a foreign language, only exist in the hands of a few individuals, with whom great part may otherwise be rendered useless, from want of a technical knowledge of Eastern finance; and while the more enlightened statesmen of our own nation who have been in India, could overlook the effects of a political event of the greatest notoriety, in adopting sentiments so contradictory to universal experience in all other parts of the world, as to suppose for a moment, that during a period of two centuries elapsed from the institution of the original toomary jumma of Akber in 1582, in course of which the newly discovered treasures of America were poured so abundantly into Hindostan through the multiplied channels of European traffick round the Cape, there hath not been, particularly in the great commercial province of Bengal, a prodigious influx of specie, which occasioning a diminution in the original standard value of this universal medium of exchange, produced inevitably by the same operation, a nominal increase in the price of manufactures, of the necessities of life and of labour, requiring ultimately a further proportional demand of territorial revenue to answer the factitiously enlarged exigencies of government. We shall therefore here content ourselves simply with observing, that the necessity of accumulated assessments on the lands of this country, constituting generally the only source of public income, appears as evident, as the extraordinary cause which gave it birth, must be deemed in every respect sufficient to authorize such additional pecuniary levies from the people, as far as they have been at any former time, are or may be still realized, to the state; though without doubt the mode of exaction by zemindarry jurisdictions, introduced by Jaffier Khan, but only properly established in the government of his successor Sujah, towards the 30th year of the present century, was in its principle irregular, unconstitutional, and in its operation productive of the worst effects, being no less injurious to the sovereign rights than highly oppressive to the whole body of peasantry, as well as destructive to general population, the arrangement, good government, or peaceful prosperity of the community at large; yet perhaps greatly short, in the amount of the rightful, original stipulated dues of the exchequer, when stated as they ought, at one-fourth of the gross produce of the soil.

To those who are only acquainted with the rudiments of political knowledge, the want of some ascertained fixed standard to limit the annual public supplies, to the true occasional exigencies of the state, as well as to proportion such demand equitably, on the whole country and its subdivisions, according to the extent, capacity, circumstances of the land, or agreeable to the local state of commerce and manufactures, yielding further internal sources of revenue; must appear at once embarrassing and alarming. But to such as are most skilled in the science of Eastern finance, and whose attention alone we are ambitious now to engage, if they could at any time have admitted the fact, either of such a deficiency originally, or subsequently through the confusion and loss arising on Cossim Ali's expulsion from Bengal; it would have been considered a misfortune of the most deplorable nature, attended with increasing inward disorders leading to inevitable ruin, unless timely checked by some powerful expedients. Accordingly, it is to a sense of this want, we are to ascribe the measures pursued or proposed, under the most enlightened administrations of our own days and nation in India, to investigate, ascertain or establish, the first grand principles of every well-regulated system of finance definable, permanent agency with settled forms of management, and a fixed proportional standard assessment, acquired from a positive valued gross rental of the country on a medium of many years, or to be formed by comparative views of past collections, progressively from the earliest records extant, as long as the influence of unforeseen extraordinary events continued to produce great successive alterations nominally in the bulk of revenue, though perhaps with a really diminished weight of burthen on the people. Such were the circumstances that gave birth to the intelligent well-directed plan of supervision in 1769, which if perseveringly executed as ably and vigorously commenced, would at least, have exhibited the chicanery and corruption of interested natives, or afforded sure indications of the fallacy of the financial system imposed on us, at the era of the dewanny, leading eventually practical reform; such also, were the grounds of procedure or proposed objects of the committee of circuit in 1773, by the well-intentioned, though ineffectual, destructive measure of letting the lands by public sale to the highest bidders, in violation of the constitutional forms of zemindarry agency; in consequence of which

which, a number of needy temporary farmers let loose on the country, and no less ignorant of the value of their territorial trusts than the sovereign landholders themselves, were compelled to compromise expected benefits for a small douceur, in the nature of a private fine, for reinstatement levied from the ejected official tenants, who of course were to be indemnified by new encroachments on the rights of government; and to such, doubtless, must be attributed the native amany scheme of 1776, on one side of the question then agitated, as well as in opposition to the memorable plan of settlement already so often mentioned, of which the leading feature, on the truest principles of European policy, was a permanent moderate quit rent. Yet even the feeble lights now held out, if they could have been easily enough exposed to view, might in a great measure have saved the sad perplexity, and loss of time and expensive labour incident to so many eventually fruitless deviations from the direct simple path to all the important desiderata of financial knowledge.

At least such must be our determined belief, after having presumed in the present or a former political Treatise, submitted in like manner to ministerial consideration, to decide authoritatively on the highest possessive right of territorial property, controvert received opinions, and assign to the sovereign power in Asia that which, in Europe universally, by fiction of law or virtually, is vested in the subject. After pretending to have ascertained the fixed quota of the gross produce of the land due to the circar or prince as landlord, and shared with the ryots or labouring inferior tenants, to be the *rebba chout* or one-fourth, liable only to a diminution of about a tenth part of the amount of this proportion, to defray the charge of intermediate agency of the whole body of zemindars, acting permanently in one or all of the following official capacities by virtue of sunnuds or letters patent from the high dewanny delegate of government, viz. either as annual contracting farmers-general of the public rents; formal representatives of the peasantry; collectors of the royal proprietary revenue, entitled to a *russoom* or commission of five per cent. on the net receipts of the *mofussil* or subordinate treasuries; or as financial superintendants of a described local jurisdiction, periodically variable in extent, and denominated *cahtiman*, trust or tenure of zemindary, talookdary, or territorial servile holding in tenancy; within which however is appropriated, a certain small portion of land called *nancar*, partaking of the nature of a freehold, serving as a family subsistence to the superior landholder, to give him an attachment for the soil, and make up the remainder of his yearly stated *tythe*, for personal management in behalf of the state. But more especially such must be our firm political creed, after having indicated or brought forward a formally fixed proportional assessment of the whole country, applied practically for the first time within British knowledge, to its several financial subdivisions of territory, and traced through various progressive changes or improvement, of this famous rent roll, known by the technical persian terms of *Ansil Jumma Toomary* of Bengal; necessarily and constantly used in forming the annual settlements, as well as in regulating *jageer* or zemindary grants, from the 22d year of this century, to the very moment of the company's acquisition of the dewanny; and exhibiting, as hath al-
ready been observed, a more recent, particular, accurate, comparatively just, well proportioned standard rental, the whole to its parts, and these, to each other periodically, than perhaps at this day is to be found among the records of any existing nation, with a dominion of equal extent, in either quarter of the world. Nor are we altogether destitute of hope in being able to impress our own conviction on the minds of others, when to the display of these fundamental principles of the actual system of Mogul finance, be added a view of the temporal influence of enlarged commerce, with an extraordinary influx of specie from the American mines, authorizing an accumulated demand of annual revenue, now to be set forth under the head of *Abwab* Soubahdary or new perpetual imposts, levied in addition to the old established royal rental by the authority of the provincial governors, in their advancement to independence from the beginning of the present century. And when it shall be shown that it is not the extent or irregularity of these assessments, considered either in their primary magnitude or inequality, and supposed enormity of exaction in behalf of the public, at the close of Cossim Ali's administration in 1763, that are causes of complaint and real grievance to the people at large; but the subordinate, extremely disproportionate distribution of the increased amount, over unascertained territorial subdivisions, according to the arbitrary will of tyrannic zemindars, freed from every constitutional controul, through the ignorance, wilful negligence, or depravity of native superintendants, who have lost in part, could dispense with the more general use, or suppress the knowledge from their superiors of a fixed valuation of the lands so practically serviceable in every important operation of finance, as well as to check the most corrupt, inefficient personal agency.

In such hope, we proceed to remark that the extraordinary levies thus imposed on the several districts of the soubah, under the technical descriptive terms, distinguishing this Second Period of our Comparative Analysis, might be divided in respect to local extent, into general, partial, and special assessments. The first class extending universally to all the zemindary jurisdictions of Bengal, would appear to be only least oppressive, because less considerable in amount, to the dimensions and valued rental of the whole country; the second, confined to the *khalsa* lands of the interior chucklahs entire or broken, though of small importance comparatively to the *jumma toomary* of the same territory, would seem infinitely more grievous to the peasantry; and the third, applicable to *jageers* and such provinces as were then and may be still in part denominated frontier, however great in proportion to the standard rent roll of these districts, or the sum of each of the two other classes.

of *Abwab*, would be found incontrovertibly the easiest and most equitable with respect to the bulk of inhabitants, while the aggregate of the whole could be considered, if at all the burthensome, not from the weight of the original demand of government, so much as the increased unequal exactions of the zemindars, under the sanction of such authoritative imposts, of which the proportional shares were not ascertainable, in the detail of variable indefinite subdivisions of territory. But, in conformity to our general plan, we shall arrange this branch of our subject chronologically, and assign to the several soubahdars the various perpetual imposts levied on the lands or ryots, through the agency of the superior landholders, within the period of each successive administration, beginning with Jaffier Khan, as the earliest on record, in which the practice thus of assessing the country in gross, by zemindary jurisdictions, was first introduced in Bengal.

ABWAB JAFFIER KHAN.

The Nabob Motumen ul Moolk Allaou Dowlah, Jaffier Khan Bahadur, Assid Jung, may be said to have commenced his soubahdary with the antedated reign of Furrokhseer, in A. D. 1711, though he was not formally established in his government until some time after that monarch's actual accession to the throne of Delhi, two years later; and having retained possession till his death in the 9th year of Mahomed Shah, towards the end of 1158 Hegira, 1133 Bengaleh, and 1726 of the Christian era, accounted with the royal treasury, as we shall hereafter show, for the receipts of Bengal, forming the best portion of his vice-royalty, during the exact lunar period of 15 years 9 months and 3 days; in course of which, the only perpetual additional impost levied on the country and carried to public account, was that known under the head of *Abwab*.

1st. *KHASNOVEESSY*.—The origin of this most ancient soubahdary assessment was a *russoom* or fee, exacted from the zemindars at the renewal of their annual leases by the *khalsa mutseddies*, from whence the technical denomination *khassnoveessy*, special writers or accountants of the exchequer. The amount ascertained to have been so raised over the whole country, did not exceed rupees 1,91,095. To this, however, was added under the same head, rupees 65,511 more, being the price of gold mohers 4,679 $\frac{1}{2}$, rated at 14 rupees each, sent yearly by the nazim to the court of Delhi, as a token of homage at the usual recoinage on the anniversary of the king's accession, or *nuzzeranah* on occasion of other public festivals. Generally all these extra collections, it must be remembered, extended only to the *khalsa* portion of the lands of Bengal, which may in round numbers be stated at the *ansil jumma* of a crore of rupees, after deducting the amount of variable revenue; but in the present instance, besides the increase of *russoom* ghettery, or duty on bale goods small addition on the *sayer* in the article of *Chunacally*, in the city of Moorshedabad, exported from the *panchoutra* or custom-house, of *Chunacally*, in the city of Moorshedabad, calculated on a medium of years at rupees 2,252. Nevertheless, the aggregate of the whole, consolidated into a fixed perpetual impost from the very commencement of the present century, and continued to be levied henceforward without intermission, throughout all provinces, until the period of the company's acquisition of the dewanny, is little more than 2 $\frac{1}{2}$ per cent. on the original rent roll, or precisely rupees 2,58,857, and being assessed on all zemindary jurisdictions, though with little regard to the proportion of each to the *inhalgoozary* of the whole soubah, and still less in respect to the subdivisions of those larger districts, among themselves; the burthen could scarcely have been felt by the peasantry, even supposing their landholders to have clandestinely tripled the amount thus authorized to be levied from them, by the order of the nazim.

But besides the fixed avowed assessment of *khassnoveessy*, there is undoubted proof of Jaffier Khan's having exacted temporary aids from the zemindars, under the heads of *finer nuzzeranah* or *mahtoot*; for in fact we find, as shall be shown at the conclusion of the succeeding administration, which may be said to have also terminated the Mogul sovereignty in Bengal, a much larger sum carried to credit of the imperial treasury than was collected on account of the new *abwab*, unless an "*et cetera*" annexed to this head in the statement of receipts now referred to, implies the certainty of additional unspecified imposts of a similar description. In the mean time, we venture by anticipation to assign to the soubahdary of this renowned financier as the produce of such arbitrary levies, with the larger contingent legal income arising from occasional renewals of zemindary sunnuds, an annual surplus revenue of fifteen lacs, which added to the stipulated dues of the exchequer as then established and already set forth in the *jumma toomary*, or its recent increase of *khassnoveessy*, make the net public income of that long period of famous representative government now closed, amount at least to one crore and sixty lacs of sicca rupees.

ABWAB SUJAH KHAN.

Sujah ul dien ou ul Dowlah Mahomed Khan, better known in Hindostan by the name of Mirza Daccary of Boorhanpoor, appointed successor from Delhi, in titles, honours and delegated trust of the triple vicereignty, become vacant by the demise of his father-in-law Jaffier Khan, ruled virtually from the moment when, hearing of this event, he left his nobleship of Orissa, and took charge of that of Bengal, until his death in the 20th year of Mahomed Sha's reign, 1152 Hegira, 1145 Bengaleh or A. D. 1739, including a period of 13 lunar years, of which however he only accounted with his sovereign, whose authority had latterly been annihilated in consequence of the invasion of Nader Shah, for the imperial collections of ten years 6 months and 22 days, withholding almost wholly the amount of the additional fixed assessments, levied officially in the country during his own administration, under the following heads of account, kept henceforth separately, with others

others of a similar nature and more recent date in different departments of the khalsa, termed the Nizamut, in contradistinction to the royal dewanny dufter, as considered to appertain exclusively to the soubahdar or nazim; viz

2d. NUZZERANAH MOCCURRY.—fixed pecuniary acknowledgments paid by the zemindars as farmers-general of the king's revenue virtually, for improper remissions, indulgences, favour and protection; forbearance of hustabod investigations or privilege of being freed from the immediate superintendence of aumils; but ostensibly and formally, to defray the charge of nuzzers sent to court at the *eyecedein* or two principal yearly Mussulman festivals, and other great ceremonial days, in like manner as the jagheerdars or holders of assigned territory were, as Mahomedans, with more propriety obliged to contribute their share of the whole demand. This impost, agreeable to the universal custom of Hindostan from the remotest period of financial history in detail, must necessarily have been included in the temporary operations of Jaffier Khan; but it only became moccurrey or permanently fixed in Bengal at the beginning of Sujah's government, and being then considered a very moderate, as it was a pretty general assessment, extending to all except some of the frontier districts of the country, if it were not for the fraudulent increased exactions of the landholders, under the same administration, would now be scarcely felt by the peasantry, in its authorized original magnitude of about six and a half per cent. on the khalsa land rents, or more exactly - - - Rupees 6,48,040.

3d. ZER MAT-HOOT.—one of the most ancient locally universal imposts of this soubahdarry period, in being somewhat variable in amount, depending on the charges to be defrayed by it, and therefore wrong in principle, as liable in the first instance to abuse, may possibly have suggested to people in Europe some affinity between it, and the arbitrary taxes of maltote in France, Spain and Portugal. When the Indian assessment became a subject of British parliamentary enquiry in 1772, on the clandestine revival of it, with accumulated burthen under Mussulman management, after the acquisition of the dewanny; and indeed from some resemblance in the pronunciation of either term, as well as in the nature of the thing to be expressed, we might be led to imagine it was borrowed from the Portuguese, in their early intercourse with Bengal; though that nation originally may have derived it from the Moors or Saracens, by compounding the Arabic terms *mhal* to *het*, very significant of an oppressive exaction, levied in the East by nations, whose troops chiefly consist of cavalry, as the price of forbearance in not trampling the cultivated fields of the ryots in passing over their ground; and known more generally in Hindostan, under the denominations nuzzer sewarry, gift to riders or lalbundy, expense of shoeing their horses. But the zer, or money contribution, called mat-hoot, now in question, appears undoubtedly of Hindoo etymology, signifying literally a certain proportionable increase of a capital sum, applied technically in the present instance, to a per centage of about one and a half rupee on each hundred of the ausil jumma of the khalsa mhal, and made up of the four following component aboabs; viz.—(1st.) Nuzzer pooneah; presents exacted from the zemindars by the officers of the exchequer at the annual settlement, a second time resumed by government.—(2d.) Bhay-khelat, price of the robes bestowed at the same time, on the most considerable landholders, as tokens of yearly investiture in their offices of farmers-general of the king's rents.—(3d.) Pooshu-bundy, upholding the river banks in the vicinity of Lal-Baug and the Kellah of Moorshedabad.—(4th.) Kus-soom-peon, commission of ten annas per mil. enacted by the nazim jummadur, or head nezarut, on the treasure brought from the Mofussil. All of which thenceforward carried to the public credit, constituted a permanent additional revenue extending over the whole country, of - - - Rupees 1,52,786. 6.

4th. MAT-HOOT FEEL KHANEH, a partial contribution, in other respects similar to the last-mentioned, to defray the expense of feeding the elephants of both the nazim and dewan, kept at Moorshedabad, levied for the most part on the interior districts, in exclusion of Rokimpoor and those to the frontiers on the east and west, viz. Jellalpoor, Tiprah, Sylhet, in the former quarter, and Poorneah, Rajemhal, Beerbhoom, Bishenpoor, Pachet, in the latter; which yielding together about one fifth of the ausil jumma of the khalsa lands of the whole country, left only a fund of eighty lacks of that original rental, for the operation of the new assessment, in the proportion of nearly four per cent. amounting exactly to - - - 3,22,631.

5th. FOIJEDARRY ABWAB.—It is a mistaken notion that such imposts were in the nature of confiscations or temporary fines on personal property, and exacted by the foujedars in their judicial capacities. On the contrary, as hath already been observed, they were limited permanent assessments on the land, levied by these subordinate provincial rulers within their respective jurisdictions, on the like principle, and agreeable to the same propositional standard of the toomary, as influenced the conduct of their superiors in the Soubahdarry. Accordingly, the burthen of them, fell almost entirely on the distant frontier districts, which originally were imperfectly conquered or explored, and therefore left politically to the sway of arbitrary delegates, for the unequivocal purpose of ascertaining more accurately, or expeditiously to increase the territorial rental of the ryots, considered always as appertaining of right to the actual sovereign. These additions then of improved revenue, may be termed special, less properly in regard to local extent, comparatively with the four preceding articles described, than on account of the few heads, under which they were comprised, and in the first instance settled by chucklahs, or foujedarry and tamadarry jurisdictions, instead of, as

(1st) ATWAB, FOIJEDARRY, SYLHET, &c. included

First: A general impost on that province, which will appear great in proportion even to the whole of its original jumma, jagher and khalsa, being 5,31,455; and in truth may still exceed the actual circumstances of a distant frontier country, poor in culture, and so little benefited by commerce, that to this day revenue and merchandize are paid in cowries, as the substitute for a common medium of exchange in money; nevertheless the established increase here, brought to the credit of government in the time of Sujah Khan, and before levied by the foujedars, amounted to - - - R^s 1,59,535

Second: A very easy moderate assessment on the extended khalsa portion of the rich, large, unascertained province of Poorneah, so much improved in sovereign estimation under the vigorous administration of Seyf Khan and Aliverdi Khan, then acting under the soubahdar of Bengal - - - R^s 2,83,027

Third: A similar impost on Tiprah Roshenabad; from which however ultimately is to be deducted, R^s 87,993 (being the excess of our valuation of the district taken from Jaffier Khan's toomary settlement and that of Sujah's) when the zemindar had recovered for the most part his country and independence; for the present we state the whole foujedarry increase at - - - R^s 1,84,751

Fourth: Nikhas, a duty on horses and other cattle, brought for sale to the city of Moorshedabad - - - R^s 11,679

Fifth: Tannahjat, small garrisons or stations for subundies or other military corps in different parts of the country. Universally, wherever troops were assembled, there was a bazar or market, subject, for the sake of a regular police, to a cutwal, who held his appointment from the commandant. Retailers were licensed to vend liquors for a fee, and on account of such other articles as were to be exposed to sale, paid a certain duty. These profits, considered at first a private emolument of office, were in process of time seized by government. Such was the foundation of the tannahdarry revenue of Cutwah, amounting to - - - R^s 48,000

Rangamatty, including the kehda expense of catching elephants - - - R^s 24,000
Neldy, in Boosnah - - - R^s 24,025
Mahomed Shahy - - - R^s 10,860
And of 19 other small tannahs - - - R^s 8,848

TOTAL Abwab Foujedarry Sylhet, &c. - - - R^s 7,54,750

(2^d) ABWAB FOIJEDARRY GORANGHAUT:

These extended to all the principal zemindaries or pergunnahs of the whole chuchlah, in a very minute participation of the sum total - - - R^s 19,279

(3^d) ABWAB FOIJEDARRY MOORSHEDABAD,

In like manner prevailed throughout the chucklah, and may probably, as well as the preceding article, have been levied as fines or small arbitrary taxes, if not of the nature of Tannahdarry Aboab - - - R^s 16,639

TOTAL of the Foujedarry Aboab - - - R^s 7,90,638

Under the four preceding more general heads, were comprised the whole of Sujah Khan's established territorial assessments, forming an increase of something less than one-fifth of the ausil jumma, of all the khalsa lands of the Soubah, or more precisely - R^s 19,14,095
To which, if we add the amount of the prior article of khasnoveassy - R^s 2,58,857
- R^s 21,72,952

The TOTAL of Soubahdarry Abwabs will be - - - R^s 21,72,952
or near 22 per cent. when proportioned to the original crown rent; from the first introduction of these exactions, under Jaffier Khan, to this remarkable era in the history of the decline of the Mogul empire in Bengal, as well as over the rest of Hindostan, including a period of near 26 years, closed in 1739 with the last popular delegated government appointed from Delhi. But it hath been observed, that exclusive of the imperial toomary and additional avowed imposts, levied by the former viceroys, there were, probably, contingent temporary receipts from the country, to the amount of 15 lacks more, which made up the sum total of the public revenue then, one crore and sixty lacks. In like manner, under the administration now in question, though a formally acknowledged increase of the old valued rental had taken place, greatly exceeding the presumed extra contributions raised by Jaffier; so we must assign to his successor, a further yearly income, proceeding from the same casual sources of secret benefit. The estimate, however, should not be made by an equal proportional standard; for of the funds which constituted the former's private advantages, the nuzzeranah, with lesser customary receipts of the nizamat in the latter's government, were henceforth permanently consolidated with the other stipulated dues of the exchequer, so that, perhaps, no more than the authorized established peshcush for the renewal of the zemindary sunnuds,

sunnuds, can with propriety be brought into the account, and which, though periodically variable, yielded a large constant supply to be calculated, on a medium, at least five and a half lacks; reckoning in a revolution of 19 years, a renovation of all the grants of the lands of Bengal to produce in that time the ordinary fine of one year's original jumma, and limiting thereby the whole of Sujah Khan's income, to about a crore and seventy lacks, or only ten lacks more than hath been assigned to his predecessor.

The known universal practice of representative Mogul government in all parts of Hindostan, from the commencement of this century down to the present moment, in levying such extra-contributions as have been now stated, would render it unnecessary to exhibit proofs merely in confirmation of the fact, otherwise an ancient statement in our possession, of the estimated collections of the country twelve years subsequent to the period in question, might be considered the most conclusive evidence. It is therefore rather to establish collaterally another point, of great importance in political speculation, that we in this place interrupt the progressive order of our subject, to introduce some particulars of an account before alluded to, serving also at the same time, to evince the truth of what we have here ventured to advance. The Persian papers, constituting the authorities on which we proceed with full assurance of their sufficiency, state at the beginning, that a copy was given to an English gentleman high in office on the 6th of Aug 1182, Bengaleh, or about the middle of January 1776, by Siry Narrain, gomastah of Luckinenarrain canongoe, jointly with Narsing, serishtadar of Mehendernarrain, the other canongoe. Then follows, an abstract of the eahitman bundy (being the teshkhees jumma toomary) of the khalsa mhal of Bengal in 1135, in the time of Sujah Khan; the jageer appropriations of the same period, with accompanying remarks; and the general heads of the jumma of the dewanny lands on which our first bundobust was made in 1765; the whole corresponding precisely with the similar translated accounts lately published, and annexed to Mr. Francis's plan of settlement of the revenues, &c. It is from a supplemental part of this original performance, which may not in like manner, have been communicated, that we derive the particulars now to be set forth summarily, and entitled,

MEMORANDUM of TREASURY remitted to the royal presence, from the Soubah of Bengal, &c. viz.

First:—In the government of Jaffier Khan from the first of Seffer of the 1st year Shehud Meerhoom (meaning Turrokhseer) to the 5th Zicadeh of the 9th Ferdose Aramgah (Mahomed shah) 15 years 9 months and 5 days.

COLLECTIONS on account of the ROYAL EXCHEQUER:

Jumma toomary of the mahal and sair of the soubah of Bengal	14,07,38,136	1	8
Do of the soubah of Orissa	38,37,151	9	2
Do of Baghelpoor or Bahar	7,21,245	3	—

Amount realized of the established dues of the Khalsa Shereefa	14,52,96,532	13	10
Peshcush, &c. variable income of Bengal Nuzzer Eyyedein, collected from the jageerdars	1,28,39,998	15	5
Wojooat khasnoveessy, &c. produced	67,65,480	13	15
Effects of the late Kemal ul dien Khan	1,98,294	—	—

TOTAL produce of the imperial revenue of the three Soubahs	16,51,00,306	10	—
--	--------------	----	---

REMITTANCES of treasure, &c. to Delhi:

On account of the soubah of Bengal	16,05,41,909	14	7
Do of the soubah of Orissa	38,37,151	9	2
Do of Baghelpoor or Bahar	7,21,245	3	—

TOTAL of remittances, by bills, in treasure or included charges, of transportation, of which the particulars are not inserted	16,51,00,306	10	—
---	--------------	----	---

Second:—In the government of Sujah ul dowlah from the 6th Zicadeh of the 9th year of Mahomed Shah to the 27th Jemade ulawul of the same reign, corresponding with 1143 Bengaleh, comprising a period of 10 years 6 months and 22 days. Collections, stated as in the preceding account, but detailed in ten sums periodically realized, viz.

Bengal jumma toomary of the Khalsa Shereefa	9,94,75,831	13	19
Peshcush, &c. variable income.	8,56,918	8	—
Nuzzer Eyyedein	52,05,577	10	—
Wojooat khasnoveessy, &c.	60,93,227	5	3
Effects of Jaffier Khan, deceased	1,00,000	—	—
Do of Torabim Ali Khan	1,02,648	4	—
Do of Nazir Ahmed	5,65,000	—	—
Kola Pooshan, European factories	4,50,000	—	—
Yast Khedmat, fees on the grant of zemindarry and other offices	1,06,000	—	—
Fine imposed on Badia ul Zeman, zemindar of Meerhoom	—	—	—

1,34,79,371 11 4

Baghelpoor or soubah of Bahar, in the same time	1,85,135	5	5
TOTAL imperial revenue acknowledged to have been realized in both provinces	11,31,40,338	14	8
N.B. The province of Orissa being under the separate government of Mahomed Tucki Khan, the illegitimate son of Sujah, or Moorsheed Kooli Khan his son-in-law.			
REMITTANCES to Delhi, in sums equal to the collections of each soubah, detailed as follows:			
In specie	8,12,27,674	9	3
Bills of exchange	2,99,57,470	15	5
Charges transportation and hindoviat	4,90,193	6	—
Payment of money borrowed in the government of Jaffier Khan from merchants and bankers	14,65,000	—	—
	11,31,40,338	14	8

TOTAL of remittances on account of the soubah of Bengal in the period of both governments, rupees 27,34,07,113. 7. 10. of which the khasnoveessy, being the only established impost avowed, of all those which had been levied in addition to the ausil toomary jumma, made rupees 1,19,71,068. 7. 15. or at an annual medium of 25 years - rupees 4,78,842.

The most material article of the preceding accounts, and from which we mean to draw an immediate conclusion, applicable to the subject of enquiry, is that where credit is given to the royal treasury, for the effects of Jaffier Khan, agreeable to the universal maxim of Eastern policy, establishing in the crown a reversionary right to the property of individuals employed and dying in the service of the state. We might here dwell on the principles of a despotic legislation, which seems, in a great measure effectual, as it might originally have been intended to remedy the deficiency of corrupt agency, perhaps inseparable from every system of government, not founded on a national sense of public virtue: but it is sufficient for our purpose to remark the implied authority given to the delegate for all financial actions, of which the prince eventually participates; and that, in the instance before us, the viceroy had amassed a considerable private fortune, even partly, in the inferior gradations of This wealth could not have been accumulated, even partly, in the inferior gradations of office. Bribery is the ordinary road to preferment in Asia, and is expensive in its first stages, however ample may be the reimbursement in the last. Neither could it have been acquired partially by collateral aids, from the revenues of Orissa or Bahar; for both these provinces considered as frontiers to Bengal, when in the distracted state of the empire, the nabob or deputy looked forward to sovereign independence, were bestowed almost wholly the nature of military fiefs, on near relations, or trusty adherents, as the anticipated rewards of personal attachment to the inclined rebellious chief. Much less could any considerable portion of it, have been made, by savings from the income of the jageer establishment of the large, was only sufficient to bear the burthen of the civil and military establishment of the nazim, and if apparently an increasing fund, was only nominally so, in proportion to the influx of specie, like the factitious rental of the country. In short, as something more than the ordinary established revenue of Bengal was faithfully and regularly accounted for, the private riches of the officer, thus in the highest public trust, could only have arisen from such extraordinary and more secret levies, as we have suggested. The amount of these, we have ventured to fix in round numbers at 15 lacks, which in a period of 15 years, should have formed the aggregate of one crore ninety-five lacks, after deducting the annual sum of two lacks, for the surplus collections, under the head of khasnoveessy, &c. exceeding the ascertained produce of that impost singly; whereas the whole of Jaffier Khan's effects, brought by his successor to the emperor's credit, fell rather short of sixty-one lacks, more from this, is to be subtracted, supposing it the full amount of the defunct's property, though than fourteen and a half for repayment of money borrowed. But in Hindostan, though the whole personal or real, if there be any such, estate of subjects in office, devolves to the right to the prince; yet political clemency usually gives up, as a matter of indulgence, to the natural heirs, the greater share of what cannot be touched, without a violation of the more sacred rights of the haram, within the walls of which, and perhaps only in the knowledge of a favourite begum or her eunuch, the provident board hath probably been deposited, to favour ambition in its wanton career to the pinnacle of greatness, or meet a reverse of fortune, more generally to be expected, through the vicissitudes of every individual's life in the Eastern world. A moiety of the whole, therefore, may always moderately be reckoned on, as eluding the grasp of despotism, to fall into the hands of private inheritors, according to the civil institutions of free societies; and as there must in all cases, to realize the sovereign's portion, be one or a greater number of public virtue, in proportion as the system of government deviates from republicanism, so we think ourselves fully justified, agreeable to an almost universal rule throughout the dominions which once composed the Mogul empire, in reducing the regal share in every kind of property, ascertained by pecuniary estimation, to one-fourth of the total assets originally forthcoming, and which, calculated on the datum of credit in Sujah Khan's account, with the khalsa shereefa, for the effects

ABWAB.

6th. CHOUT MARHATTAH;—The well-known tribute exacted by the Marhattahs from the Moguls, and which at this time afforded a pretext to Aliverdi Khan, in common with other soubahdars, to levy an additional assessment on the khalsa lands, wast first formally acceded to A. D. 1717, by the Nizam or viceroy of the six soubahs of the Decan, in the reign of Furrokhseer. It originated about ten years before, through the wantonness of anticipated prosperity, in rebellious warfare with the falling Mussulman sovereignty, by

4 D

the demand of a *sirdesmooky* of ten per cent. on the gross collections of the royal exchequer throughout the Peninsula, to be levied immediately from the *desmooks* or chiefs of districts, being the zemindars of those southern provinces of Hindostan. The great Alemgeer, however, did not admit even of this small encroachment on the imperial rights; though in his last illness, he certainly foresaw the approaching weakness of the state, by the distractions of a disputed succession to the throne, which might make a still greater sacrifice necessary. Accordingly, when the event of his own death, with the other operating mischiefs apprehended, gave freedom to the captive Sahojee Bhoosla, lineally descended from the famous Sewajee, originally acknowledged chief of all the Marhattah tribes, Daoud Khan, then acting as naib to Zulfezar Khan, the first appointed soubahdar of the whole Decan, agreed to the payment of the *sirdesmooky*, and appears traitorously to have purchased, for private ends, the friendship of the young enfranchised Hindoo leader, by tacit acquiescence in the new additional exaction of chout or fourth, then begun to be levied from all the jagher lands, south of the Nerbudda. But it was not till the period before-mentioned, or in the Hejrah year 1120, that the latter claim was formally recognized by Syed Hussein Khan, Ameer ul Omrah, bukhsli or commander in chief of the imperial forces, and then viceroy of the Decan, in behalf of the emperor Purrokhseer, as the price of present forbearance or treasonable future support from a formidable banditti, who had been, on this occasion, instigated to disturb his government, through the weak and jealous machinations of an enslaved monarch struggling to be free, while otherwise too impotent to controul his own nominal refractory delegate. In the progressive decline of the empire, the same dangerous instrument was alike unsuccessfully used by the sovereign to reduce to obedience his proper usurping deputies; and from such repeated proofs of imbecility, the power of the crown of Delhi was sunk below contempt in the estimation of a barbarous race, now swelled with pride in having shaken off the yoke of their imperious Mahomedan rulers. The demand of tribute was hence extended to the khalsa or royal portion of revenue; and, as if by way of retaliation, but more certainly from mistaken imitation of the Mogul policy, in asserting the sovereign right to the rebba or fourth of the territorial rental of the conquered country, so the Marhattahs, a tribe of native inhabitants, affected to exact from the proprietary lords of Hindostan an equal proportion, under the denomination of chout, of their yearly landed income.

It was in satisfaction of this spurious claim, little attended to or compromised on easy terms, under the vigorous administration of the famous Nizam ul Moolk, and in conformity to the necessitous fatal system of government lately adopted by the emperor of Delhi, that Mahomed Shah, when hearing of the death of Sujah Khan, with the usurped accession of Aliverdi to the soubahdary of Bengal, feeling sensibly the consequent deficiency of yearly remittances of rent from thence, though at the same time incapable of recovering the rights of the empire with its proper force, then in a manner annihilated by the recent invasion of Nader Shah, had recourse to the worst, most fatal engine of state in employing the Marhattahs, by granting them formal permission, for what they might otherwise have in contemplation without such authority, to levy their exaction of chout on the newly dismembered provinces. Nevertheless, the self-created soubahdar still carried on the farce of apparent allegiance to the emperor. He expended the revenue of the country ostensibly in opposition to the majesty of his sovereign; but virtually and in effect, to establish for himself a dominion independent of that superior, whose interests he affected to maintain. The issue of this contest hath already been mentioned. The greater part of Orissa was relinquished to the foe, publicly, as a compensation for their too powerfully supported, though unjust demand, or in acquittance of the royal acknowledged debt; though truly and more properly, a necessary sacrifice for the attainment of peace, and to secure the larger remaining portion of usurped possessions, from the future attacks of the only formidable enemy then to be apprehended throughout the dismembered members of the Mogul empire. But in the spirit of modern Hindostany half efficient soubahdary policy, Aliverdi did not neglect that opportunity of indemnifying himself for an unavoidable loss of territory, by levying an equivalent assessment on the other provinces subjected to his government, on a pretence so specious as the sacred mandate of imperial authority, and on grounds so popular as the ease and tranquillity of the great mass of a naturally timid people, who were filled with the utmost dread and horror of the continuance of the savage Marhattah war. At the same time, the confound investigation, to ascertain the proper regal dues, proportioned to an extraordinary influx of factitious wealth, always an expensive, oftentimes an oppressive operation; and, however comparatively prompt in execution might be the decrees of arbitrary sway in or account of the forms or numberless checks requisite to restrain the utmost moral depravity, and therefore ill suited or seldom adopted under the temporary views with the usually precarious personal tenure in eastern sovereignty.

We should, however, be careful here, not to confound the real tributary exaction of chout demanded by the Marhattahs, but never paid nor intended to be paid, by Aliverdi, from the nature of the impost now in question, actually levied by that usurper, under such denomination and pretence, in addition to the preceding rental of Bengal. The former, if complied with, would in fact, as it was really in form or in amount, have been a tax of four annas in the rupee, five shillings in the pound, or one-fourth, as the technical Hindoo term implies, on

No. 4.] The Affairs of The EAST INDIA COMPANY.

on the royal proprietary territorial income of Hindostan, according to the old and only universal known valuation of the 12 soubahs north of the Nerbudda, ascertained under the administration of Toorel Mull, in the reign of Akbar. Whereas the latter, was merely an internal operation of finance, or proportional assessment on the lands, corresponding virtually in every respect with those already established by former viceroys, and being only about one-seventh of the aasil jumma of the khalsa portion of territory, while extending universally to all the districts of the soubah, may be regarded, though by far the most considerable of all the Abwabs, as the best authorized formally under legal sanction of an acknowledged sovereign, or actually in the expedient policy of the ruling administration; the least oppressive to the people in general, as founded in apparent necessity, notoriously ascertained in the amount, or capable of being apportioned by every indefinite zemindary jurisdictions, instead of measured districts, which alone could be effectual, and were instituted for the express purpose of equalizing throughout the smallest territorial subdivisions, in the utmost practicable detail, the royal revenue, as well as restraining, as much as possible, the incorrigible propensity of the superior official landholders to oppress the subordinate peasantry, whenever vested with the least discretionary power to distribute internally their respective portions of the whole yearly demand on the country. The net annual bundobust of this assessment, henceforth invariably fixed in proportion to the jumma toomary, was - Rupees 15,31,817.

ADWAB.

7th. ANUK, &c. On the same principles virtually with all the other soubahdary assessments, this small additional one, was partially levied on the interior districts; but ostensibly, in order to conceal from the court and people such usurpation of the great royal prerogative, it was originally established under pretence of a real public service, to defray the expense of purchasing or transporting chunam or lime from Silhet, for the purpose of repairing the kallah of Moorshedabad. We have included under this head, another trifling impost of the same nature, distinguished separately in the nizamat dofter by the title *Kimut Kheshtgour*; being a mean exaction to answer the charge incurred in barbarously dismantling the venerable remains of the ancient city of Gour or Lucknowty, undoubtedly the Palybothra of the Greeks, and once the capital of the better part of Hindostan, as well as of Bengal; and conveying from thence, a particular species of enamelled bricks, surpassing in composition the imitative skill of the present race of native inhabitants.

The former principal article of ahuk or chunam, and of which near three-fifths were levied from the zemindaries of Rajeshahy, Dinagepoor, and Nuddeah, amounted to the annual sum of	1,84,140
The latter perpetual assessment for carriage of Gour bricks, was limited to	8,000
the territorial jurisdictions of a few neighbouring landholders, in the yearly distributed demand of	1,02,140

Forming together, an object to government of

ADWAB.

8th. NUZZERANAH MUNSOORGUNGE was, in like manner, an arbitrary imposition, vicious in mode or principle, yet extremely moderate in amount; considered as an assessment proportioned to the aasil jumma and subsequent increase in the pecuniary value of the same rated lands, being confined in the present instance, to the larger interior zemindaries, particularly that of Rajeshahy, which was charged with at least one-fifth of the whole burthen. It originated in the dotage of Aliverdi, through a weak concession to the extravagant folly of his favourite adopted successor and grandson Suraja ul dowlah, of infamous tyrannic memory. This designing profligate youth, in the view of securing indulgence in the most vicious pleasures beyond the sight of controul, an expensive mansion nearly finished, at a convenient distance from family observation, an expensive mansion envired by an artificial canal, denominated Heirajul or the Lake of Diamonds. When the building was nearly completed, the old Nabob was invited to survey the structure, and whether by a concerted scheme of both parties, or alone, the wanton audacity of the young man, suffered himself to be locked up in one of the apartments, most exposed from without to the views of his officers and attendants, among whom were the vakeels of some of the principal zemindars; and as it was pretended, could only be released on the express stipulation of granting a pecuniary aid to be levied on the districts of such zemindars present as should be most willing to contribute towards ransoming a despotic ruler from mock imprisonment, or purchase the future favour of an heir apparent by slavish gratification of his passion. In truth, at all times the landholders of India seldom wanted any other stimuli than natural depravity, propensity to oppress, or their selfish interests, when a favourable opportunity offered of increasing clandestinely the burthen imposed on the inferior peasantry, beyond the proportion formally authorized under the sanction of government. This perhaps, of all such occasions, was the most suitable to their views and wishes; therefore, most cordially embraced with promptitude. The Soubadar was released, and in addition to the extorted favour, voluntarily conferred on his grandson the privilege of establishing a gunge granary or market, productive of a considerable sair revenue in the neighbourhood of his new dwelling

dwelling place, henceforth denominated munsoorgunge, or the storehouse of the victorious, in allusion to one of the titles of Suraje ul dowlah, as well as of this artful trick of pleasantry, in which he is supposed to have outwitted the craft of more experienced age. The average amount of this further increase of the land rent of particular zemindaries, permanently established and consolidated with other assessments, was - R' - 5,01,597.

This being the last financial operation of Aliverdi, made up the total of Abwabs levied in the period of his administration, terminated with his life in 1756, 22,25,554 R^s. which, with all the former soubahdary exactions, being nearly as much more in addition to the usual toomary padshahy, inclusive of jageers, should have constituted a yearly revenue of R^s. 1,86,44,067. But it hath been observed in the government of Sujah Khan, a dangerous innovation had been made, expressed by the terms teshkhees-jummabundy, admitting, contrary to the ancient rules of the empire, a reduction to be made in the amount of the original standard valuation of the lands. Though this, in the beginning, was too inconsiderable to merit attention, in process of time, it involved a prodigious defalcation of the royal income; partly on the justifiable grounds of dismembered territory, such as the circar of Odeypoor or Tipperah, and the chuckmah of Bunder Balasore, recently ceded to the Marhattahs, with some other districts in possession, of former estimated worth, since become really waste or unproductive. The deficiency was chiefly however on fallacious pretences, through the chicanery of intermediate and inferior agents, who are ever prone in this country, to avail themselves of the least discretionary latitude to abuse their trust at the expense of the sovereign, and more especially to break through all fixed standing rules of policy or form, which are the only difficult thorny fences capable of restraining a natural propensity, to speculation. In less than 30 years from the first introduction of this pretended necessary correction of the toomiar jumma, a reduction of about ten lacks of rupees was made in the annual settlement from the khalsa portion of rent when established formally at a krore and nine lacks of rupees, besides the usual mofussil expense of muscōorat, fixed at a lack and seventy-six thousand, allowed to the zemindars, with other officers of government, at the close of their yearly accounts. So that, to estimate accurately the soubahdary revenue of the period now under consideration, so much should be deducted from the aggregate of what hath been assigned to Aliverdi, if we had not reason to suppose from the particulars of one year's collections, and the known contingent nuzzeranah ever forthcoming on grants of zemindary sunnuds, that his actual receipts for the last five years, fell little or nothing short of the sum stated; to which were we to add, the ascertained keffyet of profits of shahamat and soulet jung, his nephews and sons-in-law, arising from the improved rental of the rich foudjedarries of Dacca and Purneah, bestowed rather in the view of affording a personal maintenance to themselves, than supplying the public exigencies beyond the antiquated stipulated dues of the exchequer, we might then fairly and moderately calculate the net territorial income of the whole soubah of Bengal at two krore fifteen-lacks of rupees. Finally, in respect to the probable treasure accumulated at the close of the same usurped administration, considering the extraordinary expense of almost ten years warfare with the Marhattas, and the consequent diminution in that time, of the realized rental of some of the districts west of the Ganges, that although the remittances to Delhi had been wholly suspended, even for the last five years of peace, yet as a largely increased military establishment had nearly absorbed a sum equal to the customary tribute before sent thither, and serving henceforth only to increase the fund of provincial currency or quicken interior circulation; it may be conjectured with all the political certainty which perhaps the occasion now admits of or requires, that the total of effective wealth left by the usurper to his immediate successor, did not exceed two krore and a half of sicca rupees.

ABWAB COSSIM KHANY.

ABWAB COSSIM KHANY.

The long years of Suraje ul dowlah's tyranny, after the death of Aliverdi, as well as the feeble substitute administration for the three immediately following of Meer Jaffier, raised formally to the Musnud by the power of the English, were alike unproductive of any increase or improvement of the public revenue. Nor yet are we to ascribe either to the financial abilities or disinterestedness of Meer Mahomed Cossim Ali Khan, the large additional impost, keffiyet or profits now to be introduced under his name, as having been first publicly asserted, and carried to the credit of the khalsa shereefa, in the short period of his powerfully supported, though wholly dependent, soughbaldarry rule of three years, commencing in 1760. The foundation of these territorial advantages, accruing to the state, was laid in the famous institutions of Akbar, by fixing permanently the proportion of yearly produce to be forthcoming from the tennantry to the imperial sovereign, as sole proprietor of the soil, according to a regular hustabood, or valuation by measurement of land, with a comparative view of former and actual sources of the annual income, which repeatedly corrected by the standard of political perfection, in ascertaining the equitable medium assessment, suited to the capacity of the country and people, at the same time, reasonably sufficient for all the legitimate purposes of the established government; and thereby leaving to all subsequent administrations, barely the merit of common intelligence, the simplest honesty, or interested fidelity in a delegated trust, when, after having brought into the treasury the last daum of rent legally collected from the ryots, with the authority or under the implied original sanction of the state, the regal dues of revenue were increased to the utmost amount, proper or expedient to be realized.

Mr. J. Grant's
Analysis of the
Finances of Bengal.

No. 4.] The Affairs of The EAST INDIA COMPANY.

In truth, Meer Cossim, as well as most of his Mussulman predecessors in office, seem to be alike ignorant of the first elements of financial knowledge; and were not even pretenders to the equivocal probity of intendants, as sometimes occurring under despotism. It is not however to be inferred from hence, that they were destitute of the very moderate share of natural talents requisite to qualify themselves for this most simple, easy, important department of Indian administration; and with less justice, are they to be specially accused by any individual, possessing better opportunities of instruction in an age of philosophic reasoning, confined to a more enlightened quarter of the world, if wanting political discernment or sagacity to distinguish the excellence, and adhere to the spirit of the original equitable institutions of the Mogul empire, they have suffered these, in great part to fall into disuse; or if availing themselves with less effect, more oppressively than might otherwise properly have been done, with a fuller understanding of established civil rights and the nature of a fortuitous influx of specie, when claiming by no fixed measured rule, but arbitrary indefinite expediency, the sovereign's share of such factitious wealth, they appear to have been altogether unacquainted with or indifferent to, the causes productive of the change perceived, and of which the influence unforeseen by the ingenious framer of the actual revenue system of Hindostan, could not have been admitted in the estimated amount of immediate or future sources of the public supplies, however applicable to all times and every possible contingency, are the leading principles of his theory, as well as practically simplified, in proportion as they are grand or universal to the meanest popular capacity.

principles of his theory, as well as practically universal to the meanest popular capacity.

It is rather then to a vicious education, the sloth, natural depravity, and prevalent ignorance of the Mahomedans in the East, that we are to attribute generally any deficiencies which may occur during Cossim Ali's administration, in levying the established rents of government by any other rule than the wise, equitable standard fixed by Toorel Mull, making due allowance for the extraordinary intervening accidental change in the nominal decreasing value of money, which, without such correction, as well in Bengal as all other parts of the commercial world, must prove an extremely erroneous medium of financial calculation for the two last centuries entire. At the same time, the few instances of Mogul policy in assessing he seems to have acted in conformity to the original system of Mogul policy in assessing the country, or may be said to have discharged faithfully the ordinary duties of a delegate, in bringing to light and public account, the clandestine receipts with private defalcations of subordinate agents employed in the collections, must be ascribed not to a single virtue in his moral or political character, but wholly to the circumstances of his situation, rendered factitiously necessitous, through the wanton ungrateful ambition of shaking off the easy legitimate yoke of that power, which alone raised and supported him in his elevation, to the virtuous soubahdarry, joined to the very inadequate formal sacrifice of territory to his benefactors, the real conquerors of the whole country in that small portion of it, hence denominated ceded lands, with perhaps the little pecuniary gratification, stated at about 25 lacks, in the 3d committee report to the British parliament in 1773, bestowed on individuals of the then effective representative administration; while the summary violent means, terminating usually in the bloody execution of such native officers as had been concerned, sometimes only on suspicion, as principals or accessaries in the high misdemeanors of fraud, breach of trust, or embezzlement of the public money, punished always as the worst of crimes in despotic states, must be ever regarded with horror in christian brethren under the strongest prejudices of character, however considered by his own partial brethren under the strongest prejudices of Mussulman education, as only the ordinary measures of all oriental arbitrary rules, when distinguished for tolerably vigorous policy, impelled by real or ideal necessity.

But to estimate the merits of the Government in question, as far as connected with our present subject, by facts and relative circumstances independent of vague controvertible opinion, it seems requisite to enter into some detail, discriminating the origin, nature or scope of the several territorial abwabs, at this time brought to public account, under the head of keffyet or profits; and hence, perhaps, as erroneously believed to have been in the first instance wholly imposed by Cossim Ali, as their influence is supposed generally to have been extended over all the dewanny lands of the soubah, in exclusion of the portion ceded. These imposts were, with one inconsiderable exception, limited in local extent to the frontier provinces, originally till then imperfectly, conquered, explored or assessed; and may altogether be classed under four distinct general heads, in continuation of the eight already assigned to former soubahdars, beginning with such as belong properly or solely to the period under consideration, being two in number, and comprizing about one-fourth of the total amount of assessments now to be stated; viz.

ABWAB.

ABWAB.

9th. KEFTYET HUSTABOOD:—These denominated profits, or increased collections, on regular legal investigation and accurate ascertainment of ancient with actual productive sources of revenue, as implied by the compounded Persian word *hust-o-bood*, positively were confined to the two great zemindarry jurisdictions of Beerbhoom and Dinagepour, under the following particular circumstances, necessary to be stated, in order to evince the propriety or the reverse of the formal additional burthen then authoritatively imposed.

Beerbhoom, already generally described, with all its ascertained dimensions from the year 1760, contains, according to Rennell, 3,858 British square miles, and is the fourth in magnitude, of all the single zemindarries of Bengal, being next to Burdwan, in superficial measure,

4 E

measure, the most extensive. Of this area, near two-thirds (comprising all the lands among the hills west of Nagore, the capital, and still in great part jungly, uncultivated, or little known under the topographical subdivision name of *sarhant*, which is probably a corruption of the Persian word *sarhad*, boundary or marches, as applicable to the local situation of the district) were, (from the first financial arrangements of Toorel Mull, and subsequent improvement of Jaffier Khan) assigned over for the maintenance of some thousands of bakendauzes, matchlock men, or native Hindostany militia, appointed to guard the frontiers towards the barbarous unsubdued rajahship of South Behar, then confined to the wilds of Palamow, Rangur and Currickden; while the remaining portion of territory was alone productive to the state of yearly revenue, rated in the ausil jumma toomary, khalsa and jageer, Rupees 3,77,645; exclusive of all mofussil expenses, with the ordinary establishment of chakeran, servants, or village peons; every where necessarily kept up by government, for the business of the collections. But the zemindar, a Mussulman of the warlike and proverbially treacherous Patan race, soon found out the importance of the station in which he was placed, to favour princely independence, when the distractions of the Mogul empire, or feeble divided administration of usurping soubahdars, awakened the dormant passion of unlawful ambition. The militia corps were gradually formed of soldiers of his own tribe, seldom wanting in fidelity to their proper chieftains, however much the reverse, under alien leaders; and thus perceiving himself at the head of what, comparatively with the whole military strength of the soubah, might be deemed rather a formidable force, when considered as a body of feudatories, acting on a principle of personal attachment, as well as on the more common interested one, of mercenary troops, in a frontier province of great extent, unexplored and difficult of access, with considerable internal resources in men and money, subject only to the weak controul of a delegate, who had, in some instances of his own conduct, set an example of disrespect for constitutional authority; so, it was as natural for even the farming landholder of Beerbhoom under such circumstances, to endeavour to withdraw all allegiance from the legal sovereign, as the task proved easy after the death of Jaffier Khan. The consequent loss of revenue, however, was less felt, than the political disadvantage of dismemberment of a territory which commanded all the leading passes direct from bordering foreign independent countries, when in the government of Aliverdi, the Merhattahs found their way into Bengal through this district, by the treacherous connivance of the refractory zemindar. Its reannexation became, therefore, an object of the first importance immediately after the conclusion of the war; and under so vigorous an administration, was soon partially accomplished, with an increase of rupees 68,223 on account of the abwabs khasnoveessy and chout, in addition to the ancient established jumma. But the complete reduction of the rebellious superintending farmer, who in the period of his independence had grievously oppressed, by means of his foreign Mussulman soldiers, the native inoffensive Hindoos, composing the body of peasantry and manufacturers, was reserved for the soubahdarry of Cossim Ali, when pressed by his proper exigencies, and supported by the power of the English, there could be no cause besides imbecility or the basest corruption, in not vindicating a fundamental indispensable law, by wresting the sovereign rights from the hands of a petty tyrannical usurper, and restoring provincial subordination with interior financial order, agreeably to the old standing moderate rules of the Mogul empire. Accordingly, the militia establishment was in great part reduced, and the assigned lands resumed by government; which, together with the result of a local scrutiny into the yearly receipts of rent from the ryots throughout the rest of the district, enabled the soubahdar to form an equitable standard for the future assessment of the whole territory, on the prescribed and only solid foundations of a proper settlement, technically understood by the word *hustabood*, indicating a comparative view of former and actual sources of gross revenue. If there should appear a deficiency in the reform of the first most essential object of Eastern policy, unparticipated military power on this occasion, it ought to be remembered that the relative position of Beerbhoom, from being a frontier zemindary of the same dominion, was not wholly changed, until the more recent conquest of the British arms, of the bordering dependencies of the soubah of Behar, on the west; and if a larger increase of annual income might have been expected from the old rated lands chiefly in consideration of their ascertained superior worth, or perhaps in small degree, on account of the valuable commodities of iron, coal, and tesser silk, in a manner peculiar to this province, besides the other more ordinary productions of Bengal, we are to recollect that the two former articles found chiefly on the surface of the ground, and the latter formed abundantly in the woods by a caterpillar feeding on the bere and saul tree, instead of the mulberry, afford more than a presumptive proof of general poverty of soil, or at least the imperfect state of cultivation. However this may be, the net additional revenue accruing to the exchequer from the whole of Cossim Ali's financial operations in the district now in question, and brought to public credit under the head of keffiyet hustabood, did not exceed - - - - - Rupees 8,96,275

DINAGEPOOR, another of the greater single zemindaries, being 3,519 square miles in extent, and the next in inferior size to the preceding one, was, under circumstances somewhat dissimilar, rated exactly on the same principles of assessment from a hustabood valuation of the yearly collections, made by the landholder in the name and behalf of government, but for the most part fraudulently kept by himself. The address and corrupting arts of Rannahit in preventing a strict local enquiry into his actual receipts of revenue, by anticipating the public demands with what might have

have the appearance of a voluntary pecuniary aid, if still practised, had now lost their effect. The district being originally a frontier towards that part of the then unconquered Raje of Cooch Beyhar, since called Rungpoor, was little known and lightly assessed; for even after the accession of the rich pergunnah of Santose, with other lesser portions of adjacent country, the ausil toomary of all the jageer and khalsa lands, included in the whole jurisdiction, amounted only to rupees 7,54,215, while the total of abwabs levied on that jumma, and carried to public account, until the period now under consideration, did not exceed 3,31,823. Considering, therefore, the vast enlargement imperceptibly or better ascertained of territory towards a foreign frontier to be reckoned, exclusive of the more recent better known acquisitions, at least one-third of the present area of the zemindary entire; the effect of interior visible improvements, either real, through increased cultivation, or fictitious, by a reduction in the value of specie, but all in consequence of resuming the towfeer or profits arising on a part of the jageer lands; so the additional keffiyet, at this time, brought to the credit of the soubah, and before, clandestinely withheld by the farming landholder, may appear very moderately rated in the sum of - - - - - R^s

TOTAL advantage resulting from the proper Hustabood investigation of Cossim Ali, during the whole period of his administration - - - R^s

5,76,324

14,72,599

With such as have formed erroneous conjectures of the relative civil rights of the sovereign proprietor and intermediate zemindar or tenant of the soil in India, and should be inclined to draw general conclusions of past or present impoverishment of the country, rather from an actual derangement in its finances, than any circumstantial adduced proofs of the existence of the more material fact; it may be difficult to establish a belief of the moderation of the two preceding articles of assessment. Yet, perhaps, an apt comparison of sufficient notoriety occurring in the state and periodical improvements of the zemindary of the pergunnahs about Calcutta, may have some influence. These lands, extending over, for the most part, a salt marshy surface of only 882 square miles, alone capable of producing rice, the meanest, unprofitable, however essential, article of Indian culture, were rated on the partial, more recent hustabood of Jaffier Khan in 1722, to complete his famous original rent-roll of Bengal, at the toomary jumma of R^s 2,22,958, as hath been already stated, or may be proved by reference to the Company's sunnuds, as formal official landholders for that portion of territory, considered by some to have been really acquired in sovereignty in 1757, but of which the crown rents specifically were assigned by Shah Alem, in *sycurghal* jageer to Lord Clive. In the very moment of acquisition, the proportion of all the soubahdarry assessments afore-mentioned, and till then regularly levied throughout the several subdivisions of this henceforth united district, in addition to the old standard revenue, amounted to Rupees 3,32,078. Eighteen months afterwards, the aggregate of rents actually collected, being better ascertained, were farmed, by public sale, to the highest bidders, for rupees 7,65,000; and yet, only three years subsequent to the period of Meer Cossim's administration, were calculated as being found in great moderation, really to exceed 14 lacks of rupees, per annum, on the minute authoritative enquiry of one of the best and ablest of our English governors in Bengal; a gentleman, who, with great experience, possessed peculiar talents in finance, and having the most favourable, with the earliest, opportunity of acquiring genuine information, touching the nature of the ordinary sources of Indian revenue under the Mahomedans, the principles on which it was annually collected, forming part of the laws and usages of the country; joined to a perfect understanding of the character of the natives; had not only the ability and inclination thus to improve the fund of his proper knowledge, but also the virtue of making it practically beneficial to his immediate employers, while in office, or afterwards in speculation render it useful to the nation at large, if there had been a suitable disposition to receive and profit by his published instruction or formal declarations before a Committee of the House of Commons in 1772.

Nevertheless, by some it will be said, that the population of his territory has greatly increased under the more immediate lenient free administration of the English; and in respect to the town of Calcutta, the observation must be allowed to be well-founded, particularly during the arbitrary government of dependent Mussulman soubahdars. But it by no means follows, nor does it appear in fact, that such fortuitous accession of inhabitants were either of the industrious, more useful, classes of people; or as ordinary subjects, contributed in any degree, to the improvement of the neighbouring lands. They were for the most part, rich individuals, with their trains of idle, hireling dependants, who fled from the terrors or necessary severity of their proper laws, to find a secure asylum for their persons and fortunes, under the universal indiscriminating protection of the British flag; without even conferring the equivocal benefits of luxury on the sheltering power, or perhaps having added a single plough to the culture of any of the 24 pergunnahs; besides the garden ground of the pital, the amount of which we have therefore deducted from the two last periodical rentals specified; though it may be proper on our part to assign the probable cause, that they could with greater convenience and economy be supplied in all the scanty wants from the opposite shore of the river Hooghly, or through the same commodious channel, on equal terms, from almost any more distant part of Bengal.

On the other hand, such as have adopted the erroneous opinion of the existence of great territorial proprietary interests in India, separate or independent of those of the sovereign, might attribute the extraordinary increase of the company's denominated proper rents, to the union of the rights of both prince and landholder in the same body; if Burdwan and the lesser distinct zemindaries of the ceded lands, did not exhibit instances of improvement, under the same form of superintending administration. Moreover, we apprehend it might not be very difficult to prove, that on the acquisition of the Calcutta pergunnahs, the many higher occupants of the soil, distinguished as *choudries* or *talookdars*, and thenceforward united under one superior jurisdiction; instead of losing any of their former legal advantages, gained considerably by the change in the clandestine appropriation to their own uses under the heads of *Buzee Zemeen*, *Bermooter* or *bramin* charity lands, not only a compensation for their *russom* of five per cent. and other lesser official privileges annexed to the royal collections, of which they were exonerated formally, by the same power that bestowed them conditionally, but also tripled the former specified extent of their *namcar* on real family estates, set apart by the indulgent sovereign for their proper maintenance, when at any time, they should be so deprived of their commission as receivers general. For it is notorious, that even to this day, there is a greater portion of ground within the district now in question, held under such fraudulent, unauthorized, and perfectly novel title of charitable donation, than ever was conferred throughout the whole of Bengal in all the usual known forms of granting similar endowments, agreeable to the laws and constitutions of India, as established by the Moguls; and perpetuated under every other succeeding regular government still existing in their dismembered empire, either from necessary adherence to the implied terms of a formal transfer of dominion, or voluntary adoption of the only system of jurisprudence universally acknowledged and revered, by the great mass of the people ruled. Though at the same time, it is perfectly consistent with our belief, that there may be upwards of forty lacks of begahs, each to be valued on a medium at a rent of two rupees per annum, standing at this moment and ever since the cession of the dewanny, but certainly not before, on the accounts of alienated lands from the soubah, by zemindars and others, thus treasonably assuming the highest regal prerogative, in issuing unlicensed *sunnuhs*, denominated *Bermooter*, as well as those in great part called *Deowulter*, *Beshnoutter*, *Peerooter*, with a variety of such other like fraudulent Hindoo forms of grant, entirely foreign and new to the actual legislative code of the country. But however this may be, to resume our subject and finish the view of territorial assessments in Beerbhoom and Dinagepoor, after the financial operations of Cossim Ali in 1763, compared with those of the Company in their proper district of Calcutta, only three years later, we have only to observe further, that the lands of the latter, have since in great part been restored, with all the old annexed privileges, to their former zemindarry possessors, or as many of them as could be found. Yet such is the difference between true practical well-founded local knowledge, and the doctrines recently promulgated in Europe respecting the proprietary rights and uses of the soil in India, that if a demand had been made, by those reinstated landholders, of the whole or a participation in the increased rental of the pergunnahs, during the period of their suspension, there probably is not a man in Hindostan, or any that hath been there long enough to observe the most remarkable customs and common usages of the country, who would not have considered it, rather as a sure indication of premeditated rebellion, than either the effect of ignorance, presumptuous folly, or a mistaken notion of rights so notoriously vested in the sovereign. At the same time, in respect to the inferior tenants, or real occupant cultivators of the land, paying the yearly rents of government (notwithstanding the Company's zemindarry was assessed proportionably to the rest of the soubah, even before 1763, as well as in the *ausil jumma*, as amount of subsequent four years afterwards, nearly tripled by the hustabood investigations, and consequent settlements made by British collectors) we dare aver, that there is not in Europe a body of peasantry happier, more lightly taxed, comparatively to their proper natural wants, or the actual capacity and income of their farms; (continuing still to think themselves so, though within the verge of an English supreme court, instigated by all the barpies of the law to complain) while the demands of the circar or state exceed not its legal established due (of one-fourth of gross territorial produce) than the ryots of the 24 pergunnahs of Calcutta, however thinly peopled, poor in culture, confined in extent, yet largely assessed, the whole district may appear, in comparison with Beerbhoom, Dinagepoor, and almost all the other zemindaries of Bengal.

ABWAB.

10th. SERF SICCA $\frac{1}{2}$ Anna.—This perhaps, of all the proportional abwabs of the soubah might be deemed comparatively the most reasonable in principle, and moderate in effective operation, if the nature and extent of the original assessment had been properly made known to the people at large, and strictly adhered to, by the officers of government; but under different circumstances, hath become an intolerable grievance to the country, as it is, under similar mismanagement, one of the most fertile sources of the peculation and fraud of intermediate pecuniary agency throughout the whole of Hindostan. Such was the extraordinary influx of silver into the commercial parts of the empire, from the reign of Jehangeer, that the Mogul coin of rupees newly struck, each varying in the established standard of fineness

fineness in different periods from 11 $\frac{1}{2}$ to 10* masheh weight, began immediately to lose something of their legal value, when thrown into circulation, (whether for the purchase of the necessaries and luxuries of life, or the higher prized or baser metals serving as concurrent mediums of exchange) which with the associated irremediable chicanery of shroffs, soucars, or Hindoo bankers, in counterfeiting, clipping, debasing money, enhancing or depreciating its relative worth in the markets, as it suited their particular purposes, made it at length an object of government, to find some remedy to a disorder of such magnitude. Accordingly, since the time of Alemgeer (after its continuation in a long series of years had been sufficiently observed, to calculate and prevent its probable further progress, however ignorant the ministry of that monarch may have been of its origin and temporary duration, in the discovery of the exhaustible mines of American treasures, to devise a more radical cure) it must be allowed that at least the only effectual palliative was applied in ordaining an annual recoinage, and lowering arbitrarily the value of the money before in circulation, so opportunely, and at such a rate of batta or exchange, as should not only be an indemnification for all the charges of the mint, but be productive of a considerable income, under the head of duties to the exchequer, which was ultimately to receive into its coffers, most of the cash in currency, after having been subjected to the touch, and deducted profits of intervening shroffs, who, being perhaps the original projectors of the scheme, have ever since been, the necessary agent copartners of the state, in realizing its territorial revenue. Accordingly, in Bengal, soon after Jaffier Khan had removed the seat of administration from Dacca to Moorshedabad, he appointed the house of Jaggut-Set, sole managers, in the first instance, for the receipt or transfer of the kists, or monthly instalments of rent coming from the country, in the different species of circulating money; and the system of a yearly recoinage having been adopted, it was further instituted, that the sicca rupee of nearly the present standard of about 7 $\frac{1}{2}$ D. W^{ts}, should be reduced gradually in value, from the proportion of 116 to 111, in the course of three years, after one of undiminished legal worth, which the greater portion of the silver coin in use, it was calculated would be brought again into the mint to be restruck, and thereby yield a stated advantage to government, exclusive of charges of about 2 per cent. estimated to produce in the total annually, rather more than three lacks, after having been subjected to the operations of shroffage, which were to absorb all the rest of the stipulated profitable reduction of near five per cent. except what was necessary to make up any real deficiency in the weight of the coin, in the short interval of its circulation, or defray the unavoidable expense of recoinage. On pretence of the loss sustained, in consequence of the arrangement by the zemindars, and other revenue officers, through whom, of course, the mofussil collections were paid into the bank, and usually a larger intermediate agents, exacted secretly for the benefit or convenience of the representative sovereign; discount than was established for the benefit or convenience of the representative sovereign; but on a plea of indemnification, entirely groundless, (for if they only performed to do their own proper engagements in the capacity of farmers-general, for payment of the dewanny rents within the year, in sicca rupees so denominated, being only considered as of standard value, when struck and issued in the same revolving period of the king's reign) no serf, batta, or disadvantage of exchange was to be incurred. Cossim Ali detected the fraud of his proper officers; and probably establishing it as a proof against them, of their knowledge of the real capacity of their territorial jurisdictions, to bear a larger assessment within the corbba, or stated dues of the exchequer, than they admitted in the annual settlement of the bundobust, endeavoured to correct the abuse, by realizing the amount of such extra collections in future to the state, and fixing invariably at a moderate rate, like the other soubahdarry imposts, a demand which was before entirely arbitrary, at the discretion of zemindars; therefore certainly grievous to the peasantry. Such appear to have been the original nature and principles of the abwab, one and a half anna under the denomination of serf on each rupee, of what, by mutseddy craft, might have been termed the khalsa jumma, which varying unfortunately in amount, in consequence of successive financial reformations, from about 48 lacks, to the proportion of the *ausil toomary* of Toorel Mull for the division of dewanny lands, still upwards of two crore of rupees, forming the increased assessment of the present day; still left a latitude to collectors, under the negligence of any ruling administration, to exact a per-centage on the one or the other sum, of more than nine rupees in the hundred, though the former capital was evidently that in contemplation, as may be denominated arithmetically, by proportioning the total authorized medium produce of the assessment at its fixed specified rate of 1 $\frac{1}{2}$ annas; or when applying it by calculation, as with more propriety, ought to have been at first done, to the then khalsa dewanny portion, being about 90 lacks of the true effective *ausil jumma* of the soubah, corrected by Jaffier Khan in 1722, and alone in common use, we find the ascertained defalcation of five per cent., before clandestinely levied on the standing rental of the country, on pretence of an equal loss of batta, by the annual recoinage, pretty nearly balanced, and henceforth brought to public credit, under the head of the present assessment, always limited by legal estimation, in the medium amount of

Rupees	4,53,448
S. R.	19,26,087

Thus making the TOTAL of Meer Cossim's proper imposts only

* These variations in the standard weight of fine silver in the sicca rupee, were probably another state operation, carried to the greatest length, in the reign of Alemgeer, to remedy the inconvenience of serfage and the decreasing worth of the coin in actual currency, by ordaining the payment of wages to all the civil and military servants in the sicca, henceforth usually struck throughout the empire under the denomination of *ellahee*, from 10 to 10 $\frac{1}{2}$ masheh weight, including about 103 parts of 116, into which the Bengal rupee is divided.

It may further be observed, while treating on the subject of coinage, (one of the highest prerogatives of royalty, and perhaps the most delicate branch of regal administration, to be managed or even touched practically, in commercial states) that as the officers dependants, tradesmen, and servants, forming the civil and military establishments of government, were to receive their salaries, gratuities, or disbursements, calculated generally to absorb the whole revenue of the soubah, in an inferior species of rupees called *ellahee siccas*, (varying from 16 to 16½ masha weight in pure silver, and forming still the legal current money, struck throughout the rest of Hindostan, except Bengal, in the proportion of 108 to 116; as in the siccas were alone coined and made to pass current, without any periodical diminution, until a real perceptible deficiency of weight occurred from usage, it might be easily foreseen and calculated, that a loss of at least fifteen lacks would have been incurred by the state annually, by such a regulation, which could only be justified by a continuation of the cause that probably influenced the establishment of the *ellahee* standard, being an extraordinary influx of specie tending to decrease the value of the stock in circulation.

ABWAB.

11th.—KEFFYET FOUEJEDARAN:—These profits, like the former, denominated *hustabood*, might also have been raised on similar principles, as they were in nature and effect exactly the same, being for the most part partial assessments on the other frontier provinces delegated to the arbitrary military government of *foujedars*, who following precisely the example of their immediate superiors in the *soubahdarry*, in levying an increase of rent, unauthorized formally on the original *jumma* of the lands within their particular jurisdiction, could equally well justify their conduct on the plea of necessity in every respect, but infidelity to their trusts, by concealing the amount so exacted: for however equivocal or unsubstantial, the viceroy's actual dependence on the crown of Delhi might have been, and as such considered to absolve him from the performance of duties, which were alike nominal; their civil and moral obligations to the former, from whom they derived virtually their appointments, and by whose continued favour alone they could hope to keep them, were real, indispensable, and binding, in every sense of fealty; sociable convention; or more private engagements of servants to their employers. But neither was the virtue of the one great enough, to bring to light and the credit of the state, nor the vigour or policy of the other sufficient, to enforce the resumption of the large defalcations of revenue here to be set forth, as notoriously known for near a third of a century before, to have been collected from the *zemindars* or *ryots* officially, in the name and ostensibly to supply the exigencies of government, by its proper Mussulman delegates in the frontier *foujedarry* districts, while imperfectly explored; though the amount was fraudulently withheld from the public, until ascertained and carried finally to account under the general head of *keffyet* or profits, during the needy and powerfully supported administration of Meer Cossim.

To correct, however, more fully a prevalent error, respecting the nature and local extent of the financial advantages, thus succinctly stated; it seems necessary to distinguish and describe more particularly, the relative situation of the districts within which they were realized, in the manner of the other increased assessments throughout the *soubah*; in order to estimate their comparative burthen on the country and people at large. The province of

(1st.) POORNEAH, or Seerpoor-Dulmaipoor, as denominated on the *khalsa* records, is the first that occurs, in sharing the larger portion of improved rental. It forms beyond the Ganges, the north-west boundary of Bengal, towards the *soubah* of Bahar on the one side, and the independent Raje of Morung, forming a narrow slip of unhealthy woody territory at the foot of the great northern Thibetian hills, on the other; comprising, in its greatest modern dimensions, 5,119 square miles of a fertile, compact, well-watered cultivated flat; rich in the produce of rice, oil, pulse, wheat, with almost all the other ordinary grains for home consumption, in the valuable articles of opium and saltpetre for foreign commerce, to which might be added, fir masts and other useful timber from the neighbouring woods of Morung; but chiefly abounding in draught and carriage bullocks, together with the most necessary article of ghee for exportation, derived from the best pasture lands, in great part exempted from taxation. Of this area, however, no more than one-third originally was contained and assigned over under the same provincial denomination in 1722 to the management of Seyf Khan, rated at the *ausil jumma*, *khalsa* and *jageer*, of rupees 2,78,830. In 1732 a district of nearly the same extent, called Derhempoor or Bernagur, dismembered from the *circar* of Mongheer in Bahar, and including all the lands lying to the west of the river Cossah in its ancient channel, was annexed, at the standing valued rent of 3,55,773, proceeding from the four *pergunnahs* subdivisions of Gundewarrah Bowanypoor, Bernagur and Nahpoor; and in 1752 on the death of Seyf Khan, when the province was conferred in government, or rather appanage on Soulet Jung, the nephew and son-in-law of Aliverdi Khan, it was found that, in course of an able administration of thirty years under the late *foujedar*, it had received a further accession of productive territory, by conquest or improvement on the side of Morung, equal in extent or value to either of the afore-mentioned portions of country, as stretching from Jelalgur the ancient boundary, near the capital town of Poorneah, to the present frontier, removed at least thirty miles more to the north, on a line of fifty in length; that the amount actually collected from these three territorial divisions in behalf of the state, rather exceeded 18 lacks of rupees; while the effective public revenue realized from thence, according to the treasury accounts, had only been increased, *ausil* and *abwab*

No. 4.] The Affairs of The EAST INDIA COMPANY. 293
abwab by the very inadequate assessment of Sujah Khan, to rupees 5,61,857. In this state however, and so lightly burthened, Soulet Jung succeeded by *soubahdarry* appointment, to the vacant government; and through the enlargement of power with his proper finances, thought himself in a condition, on the accession of Suraje ul dowlah to the usurped dominion of Bengal in 1756, to assert his own independence of all superior authority; as in like manner, did his son under the following administration of Meer Jaffier, on the first appearance of foreign disturbance, until finally reduced with his coadjutor the refractory *zemindar* of Beerbhoom, to proper obedience by the terror of the English arms. It was then, that Cossim Ali, pressed by the exigencies of the state, of which effectively he could be appointed subordinate ruler in despotic form, only to stimulate the ambition of grasping at the real sovereignty, assumed the virtue, perhaps because acting as he believed in his proper behalf, of doing what right and policy always required; investigating and carrying to public credit the defalcations of inferior agency, from the ascertained long established dues of rent, collected from the *ryots* through *zemindars* and other lesser intermediate officers of the revenue, under the head of *keffyet* or emoluments of Soulet Jung, and other *foujedars* in the province of Poorneah, estimated moderately on a *hustabood* of their clandestine receipts, Rupees 15,23,725.
at - - - - -

(2d.) DACCA, or Jelalpoor: This continues to be, as it was in 1760, by far the largest, most valuable province of the country, subdivided into a number of small *zemindaries*, comprising altogether 15,397 B. square miles, and reckoned the granary of Bengal in rice, in like manner as the whole *soubah* is considered to be, of the rest of Hindostan. Its other more peculiar productions, being almost exclusively confined to this little portion of the Mogul empire, are, beetle nut, and a species of cotton called *banga*, indispensably necessary, though not otherwise of superior quality, to form the stripes of some of the finest muslin manufactures in the world; for every kind of which, the city of Jehangernagar, formerly the capital of the viceroyalty, may be accounted the grand emporium. Though stretching some of its districts southerly to the sea, at the mouths of the two great fertilizing rivers, the Ganges and Birbampooter; or northerly to the impassable Garro mountains on the confines of Asham, yet, in most interior circumstances, it differed from the other frontiers, with the exception of being ruled alike independently by a Mussulman *foujedar*. The last in office, and till our own days, the greatest in power, was Shahanut Jung Nowazish Mahomed Khan, a third nephew and son in law of Aliverdi; at once *dewan* of the whole *soubah*, and *nawab nazim* of Dacca, with all the provinces to the eastward. It was, in search of the treasures amassed by him, in his own or constituents right by Raje Bullub, (the naib or deputy of this high officer of state) and supposed to have been concealed by his son Kissen Dass, when he took refuge in Calcutta, that Suraje ul dowlah deluged the land with blood, until he met his fate, in the merited punishment of tyranny; as it was, the obstinate secrecy of the same inferior agent who held within his late master's jurisdiction the rich unascertained *zemindarry* of Rajenagur, in refusing to surrender the *mofussil* accounts or disclose a true state of the gross collections of rent made throughout the province, solely appropriated to private benefit, that afterwards drew on him the resentment of Cossim Ali, when employed in the prosecution of his plan, to draw forth and realize to the exchequer, all the financial resources of the country. Nevertheless, as cruelty generally defeats its own purpose, so it may be presumed, the *nawab soubahdar* was on this occasion, disappointed; for notwithstanding the enhanced value of all the original lands of Dacca since the toomary *bundobust* of Jaffier Khan in 1722, when rated at 19,28,294 rupees, the standard rent roll has been since increased by annexations of improved territory dismembered from the neighbouring *chucklahs* of Sylhet, Currybarry and Gorahgaut, in the sum of rupees 2,55,696 more; that on the *khalsa* share of this accumulated *jumma*, and before set forth, did not exceed proportional *aboabs* levied by all former *soubahdars* in office, and more especially that, of the larger and richer portion of territory held from the days of Akber in *jageer*, almost the whole assigned to defray the annual expense of the royal marine garrisons and artillery, being little short of the *ausil* amount of 6,93,937, had been absolutely resumed, together with an immense towfeer or profit arising gradually in the course of near two centuries, in consequence of an extraordinary influx of specie, from the improved rental of the lands; yet we repeat, notwithstanding how favourable all these circumstances, the utmost *keffyet* that Meer Cossim appears then to have added to the yearly effective revenue of the whole province, was no more than - - - - - R^s

(3d.) RUNGPOOR, or Fetchercoondy; in the still frontier *circar* of Cooch Beyhar, and therefore always under a distinct *foujedarry* government, which was secretly increasing the financial income of a fertile territory of 2,679 square miles, famous for its staple produce of tobacco (long undoubtedly before the introduction

introduction of different species of that plant from the western hemisphere, after the discovery of America; but more substantially valuable to the sovereign proprietor, for its great improvable growth and manufacture of opium, with a superabundance of the more essential article of rice; yielded on this occasion (under the denomination of profitable receipts of rent, hitherto fraudulently withheld from the public, by subordinate Mussulman delegates on the khalsa toomary jumma of 2,86,485, after the accession of the pergunnah of Koondy, with a subsequent soubahdary assessment of only 6,23,233 rupees) a new surplus revenue to the exchequer, of - - - - - Rupees - - - - - 1,51,498

(4th.) RAJEMHAL or Cankjole, in like manner, a frontier to the soubah of Bengal, when held separate from that of Bahar; commanding the formerly important passes of Sielagorry and Teileagorry between the western hills and the Ganges, and having been improved by powerful rulers, by civilization of its more savage Hindoo inhabitants, or cultivation of the woody mountains and valleys, comprising near one half of the whole area of the province; calculated in all to contain only 2,217 square miles; but above all, being increased to this its present important magnitude, by the annexation of several neighbouring more productive zemindaries in the plains, on the eastern borders of the Ganges; from an extent of territory yielding only 74,317 of aasil toomary in 1722, to what would then by equal enlargement, and doth now produce on the same royal standard, khalsa and jagher 2,66,826; with only a jumma of additional soubahdary assessments since established, of 31,625 rupees, so a keffiyet was of course discovered, and moderately estimated at - - - - - Rupees - - - - - 42,757

IT is a mistaken opinion, that the portion of ceded territory, in contradistinction to the dewanny of Bengal, was not included under this head of Cossim Ali's profitable increase of revenue, because the cession took place at the commencement of his administration. Rights of sovereignty and possession of land in Hindostan, are held as dear as in any part of the world, and could never be transferred by a Mussulman, *bonâ fide*, without mental reservation of resumption, whenever power or accident presented a favourable occasion, for so doing. When therefore, force or expedient policy prevails in compelling a sacrifice of the reality, still the nominal superiority, is seldom or ever relinquished,—and in like manner, as the representatives of the illustrious house of Timoor keep on the records of their duffer all the revenue accounts of a great dismembered dominion; so it was perfectly natural, however presumptuous, that a naib soubahdar, appointed by the English, under the forms of the Mogul government, should follow an example of such high authority. Besides, though all legal sunuds or formal grants of country, must constantly be drawn out, conformably to the royal standard valuation of the jumma toomary, as now variously established in the several soubahs of the empire; yet it is not to be imagined that such concessions are ever made, without a perfect mutual understanding of the true, actual, specific, and relative worth of the territorial property thus alienated. Accordingly, when Meer Cossim in 1760, conferred on the East India Company what hath been since termed “Ceded land,” though undoubtedly, the *Zymn* inventory or described particulars, were rated at the fixed original rental of Jaffier Khan, we are not to suppose that these districts had till then, been exempted from all additional burthens of viceregal or foujedarry assessments, more than the rest of Bengal; nor that the donor neglected to set forth at the time, or the dewan and canongoes of the soubah subsequently, to continue on their registers, the then ascertained hustabood or intrinsic value of the gift bestowed, always to be understood as acquiesced in, more or less reluctantly, without some apparent substantial equivalence, in proportion to the antecedent acknowledged right of possession. Such appears to have been the case, in the instance of the two following ceded provinces, rated for a share of the keffiyet.

(5th.) CHITTAGONG or Islamabad, containing 2,987 square miles, of a hilly, jungly country; of which, scarcely a third is, at all capable of cultivation. Though this small portion seems better adapted for the production of coffee, pepper, and the more valuable spices of the East, than perhaps any other spot on the continent of India; forming the south-east extremity of Bengal on the borders of Aracan or Mogg and the sea; while favoured at the same time, with a very convenient port, in either season of the year for coasting traders in the Bay, it became of course one of the most important frontier stations for both the marine and standing military forces of the Soubah. Accordingly, from the earliest days of Mogul government until the revolution of 1757, the lands of this province had been appropriated in jagher abshani, or assignments for the support of troops in garrison; and being also subject to independent foujedarry administration, underwent the universal change of an improved rental, under the denomination of towfeer, to distinguish such profits from the keffiyet arising on the khalsa portion, though on occasion of the

dismemberment

dismemberment in 1760, the former proper appellation, appears to have been confounded, in the latter. The amount of the pecuniary increase was however less than might have been expected, considering the vast intervening alteration effected during the two last centuries, in the relative value of money; for, on the aasil jumma of rupees 1,76,795, established by Jaffier Khan, all the additional imposts afterwards levied, were only - - - - - Rupees - - - - - 1,56,340

(6th.) BURDWAN zemindary; comprising 5,174 B. square miles, being half environed by the jungles of Midnapore in Orissa, of Pachete and Beerbhoom, was, like a garden in a desert, deemed wonderfully productive in the beginning of the present century, and estimated accordingly on the standard rent roll, comparatively high, at rupees 23,26,444, including some recent acquisitions of valued adjacent territory of the pergunnahs of Aruh Mundelgaut, &c. though it hath been since brought more to a level, in proportioning all the subsequent soubahdary assessments, rather conformably to the greater progress of improvements around, by fixing only a slender increase of 7,62,831 rupees. But as there were besides, domestic annexations, considerable foreign unrated districts, added to the zemindary, such as Ehaminbhoom, dismembered from the neighbouring circar of Gualpatah in Orissa, with the lands of Chunderconah, Berdah, Bhurset, formerly only subject to a peshcush or tribute and since completely reduced; so it was found in the moment of transfer to the Company in 1760, that a keffiyet had been levied, and therefore proper to be resumed, on account of the latter acquisitions, amounting in the aasil and ezafa to - - - - - Rupees - - - - - 1,37,660

TOTAL Keffiyet Foujedaran on the Mhal or territorial Revenue - Rupees - - - - - 32,15,295

But defalcations of inferior agency were not wholly confined to the mhal or land rents of the country. Large profits had likewise been made, and withheld from the Exchequer, in the variable branch of revenue, proceeding from gungs, taxes, customs, duties, and licences, in addition to the old medium estimated collections, classed under the general head of,

SAYER; in the detail of which, stands foremost the Panchoutrah of,

(1st.) CHUNACAHLY.—It was to extort a confession of the fraudulent emoluments of this department, which had been long under Shahamut Jung's management, that Cossim Ali's cruelty was exercised on the Darogha; and on this occasion productive of a keffiyet, or favourable rise, in what may be termed the political barometer of the ancient internal trade of Bengal with Delhi, Moulton and Gujerat, particularly in silk, raw or manufactured, of - - - - - Rupees - - - - - 2,31,793

(2d.) NABOBGUNGE, erected at the confluence of the Mahanada and Ganges, as a great convenient market place, with a public granary; endowed with many considerable privileges, as well as the capital of a number of lesser mixt dependencies of mhal and sayer, held, along with the panchoutrah, by Shahamut Jung, was found to yield on the present occasion, a surplus of - - - - - Rupees - - - - - 1,18,793

(3d.) ASSIDNAGUR, forming part of the city of Moorsshedabad, and now incorporated with the khass talooks, had in like manner, produced from tolls, gunges and markets, exclusive of old territorial rent of the purgunnah - - - - - Rupees - - - - - 70,787

(4th.) BUNDARDEH, another large village, with its mhal and sayer, in the environs of the great metropolis of Bengal, yielded a profit of - - - - - Rupees - - - - - 27,601

(5th.) AZINGUNGE, a principal mart and custom house station on the Culcully river, which intersects the eastern angle of the Cossim Buzar island, produced - - - - - Rupees - - - - - 6,410

(6th.) CHOKE CHANDNY; the duties and licences for retail shops and stalls in the neighbourhood of the nabob's house in Moorsshedabad; before, a private perquisite of one of the servants of the household, were on this occasion carried to public credit - - - - - Rupees - - - - - 3,560

TOTAL amount of Sayer increase - - - - - Rupees - - - - - 4,58,944

TOTAL Keffiyet Foujedaran on Mhal - - - - - Rupees - - - - - 32,15,295

TOTAL of the Keffiyet Mhal and Sayer, resumed in 1760/3 - Rupees - - - - - 36,74,239

ABWAR.

12th.—TOWFEER JAGEERDARAN. If Cossim Ali can be said to have possessed any distinguished merit as a financier, it must be allowed on occasion, first, of the resumption of the extraordinary accumulated assessments which had taken place on the principal jageers, since the period of their being originally alienated in the reign of Akbar, and annexed in the nature of temporary help to the offices of the great provincial delegates or ministers of state, in

in lieu of personal services, and to defray the ordinary public expenses of government, including all those of the more effective military force of the whole Soubah; secondly, more especially, by incorporating the amount so resumed, with the ausil toomary of Jaffier Khan, and instituting the aggregate of both, thenceforward as the most recently established standard rent-roll of the country, according to which all future grants of assigned territory whether in jageer or otherwise, were to be drawn out and valued;—the whole, being in the true spirit of the actual constitution of India, and perfectly conformable to the practice of three of the ablest, best authorized, and most experienced, famous approved of soubahdarry administrations ever appointed to rule Bengal, under the Mogul government. Nor are we to be surprised, such being the case, and so fully warrantable, the moderate increase of the old Crown rent, which from this time had arisen from the profits of the jageers, admitting at the same time the notorious characteristic chicanery of native agents, that not only the pecuniary substance of the thing should be altogether suppressed, but the technical word itself, expressive of the improvement in question, and perhaps leading to a discovery, be most carefully omitted in all the voluminous complex accounts of the revenue, figured or in writing, fabricated by the Hindoo or Mussulman officers, employed in the department of the finances, since the acquisition of the dewanny, and obtruded on their rulers, as conveying the fullest state and information of the former or actual sources of the legal public income due to the exchequer; at least, of the amount realized in the yearly period of the collections.

(1st.) **JAGEER CIRCAR ALI.** The scattered lands composing this extensive princely domain, which, if united, might be computed to contain about 5,500 square miles, had been assigned, since the reign of Akbar, as hath already been observed, with the most ample jurisdiction in matters civil, military, and fiscal, to the nazim soubahdar for the time being, to defray his personal and household expenses; all those of the foujedary or high court of criminal judicature, as well as a large portion of such as were allowed to be incurred, in support of the standing forces of the country. The whole territory being formed of fragments, dismembered from the richest districts of Bengal, though thus disadvantageously dispersed, yet of course largely participated in the extraordinary influx of specie occurring within the two last centuries, and was long known to yield a proportional increase on its original rental, of which the account collections, however distinguished, as appertaining to the department of the Nizamut, had always been under the superintendence of the officers of the dewanny duffar, from the time of Sujah Khan. Accordingly, when Cossim Ali succeeded to the administration of affairs, as naib (on the suspension of the virtual authority of his father in law Meer Jaffier, still to be considered, formally, as high representative of the real or nominal government then instituted, but entirely exonerated henceforth, from contributing any share of his official income, to make good the quota of heavy military disbursements, hitherto forming the great ostensible purpose of an appropriation of such magnitude, held by a species of feudal tenure;) so the substitute soubadar, with great policy, resumed the ancient assigned grants of territory, so much improved, ascertainably under the influence, with the separate management of many successive viceroys, and issued new sumuds, with the imperial sanction, for other lands, rather of larger extent and rental, when calculated on the ausil jumma of 1722, while no less capable of yielding an equal revenue; being chiefly comprised in the zemindaries of Rajeshahy and Nuddeah, which were notoriously under-rated, in every article of additional assessments subsequently levied; and having annexed at the same time to the khalsa, the toomary of the former jageer, together with the handsome towfeer, or profitable increase ascertained to have accumulated on that antiquated rent roll, and now brought to account in the very moderate sum of - - - Rupees 15,31,235.

(2d.) **BUNDEH WALLA BARGAH.** The important jageer held under this title, constitutionally and formally, as well as really, appertaining to the dewanny representative of government; more compactly situated, but of less value and extent than the preceding one, as being certainly limited to an area not exceeding 2,000 square miles in all its dimensions;—yielded exactly on the same financial principles, and after a similar operation of resumption of the former, on the new assignment of other lands, with rather an addition of old valued rental, a towfeer or profitable increase of - - - Rupees 2,18,674.

(3d.) **AMEER UL OMRAH.** The jageer assigned, under this designation, to the bukhshi or commander in chief, though probably in all, containing at least 800 square miles, yet being situated in the less productive frontier provinces; produced only an addition to the ancient jumma toomary, of - - - Rupees 15,381.

(4th.) **OMLEH ANSHAM,** being the military jageer, and after the cession of Chittagong to the Company in 1760, chiefly confined to perhaps 700 square miles in Dacca province, as well as thenceforward distinguished more properly by the terms "mushroot tannahat" or conditional assignments of territory for the maintenance of the still existing garrisons of the soubah, in like manner, afforded on this occasion, a towfeer of - - - Rupees 1,15,724.

TOTAL Towfeer Jageerdaran, or surplus assessments, levied by the holders of the foregoing temporary jageers, now resumed by government, and the amount constitutionally in form, carried to the credit of the public exchequer - - - Rupees 18,81,014.

Amount Keffyet Foujedaran on the khalsa mihals, in like manner, resumed by Cossim Ali in the public behalf, and brought forward to be added - - - Rupees 36,74,239.

Amount

Amount **KEFFYET HUSTABOOD**, being the sum of his proper improvements within a small portion of the khalsa lands brought over - - - Rupees 14,72,599.

TOTAL of the profitable increase on the Jageer and Khalsa territory of the Soubah, improperly or fraudulently withheld from the state by its intermediate officers of revenue - - - Rupees 70,27,852.

Amount of the assessment **serf-sicca** $1\frac{1}{2}$ anna brought forward - - - Rupees 4,53,488.

TOTAL amount of **Cossim Ali's Abwabs**, in 1763 - - - Sicca Rupees 74,81,340.

ABWAB SOUBAHDARRY, in four periods from the year 1722, recapitulated in the Abstract.

First,—period, in Jaffier Khan's government to 1726; viz.
(1st.) **Wojohat Khasnoveessy**, the only additional impost - - - Rupees 2,58,857.

Second,—in Sujah Khan to 1739, four additional articles:
(2d.) **Nuzzeranah Mokurrery**, amounting to rupees - - - 6,48,040
(3d.) **Zer Mat hoot** - - - 1,52,786
(4th.) **Mat hoot Feel Khaneh** - - - 3,22,631
(5th.) **Foujedary Abwab** - - - 7,90,638
19,14,095

Third,—in Aliverdi Khan's to 1755, three more:
(6th.) **Chout Marhatta**, amounting to - - - 15,31,817
(7th.) **Ahuk and Khest-Gour** - - - 1,92,140
(8th.) **Nuzzeranah Mansoorgunge** - - - 5,01,597
22,25,554

Fourth,—in Cossim Ali Khan's to 1763, the four ultimate imposts:
(9th.) **Keffyet Hustabood**, amounting to - - - 14,72,599
(10th.) **Serf Sicca**, $1\frac{1}{2}$ anna - - - 4,53,488
(11th.) **Keffyet Foujedaran** - - - 36,74,239
(12th.) **Towfeer Jageerdaran** - - - 18,81,014
74,81,340

TOTAL amount of viceregal assessments, on the Mhal and Sayer of the Khalsa and Jageer Lands of the soubah of Bengal, established proportionably to the original rent roll of Jaffier Khan, in four soubahdarry administrations, from the Fussillee year 1128 to 1170 inclusive, or the 11th April 1763 of the Christian era - - - Rupees 1,18,79,846.

Minha, or deduction of the amount passed to the account of Tipperah in the time of Sujah Khan, under the head of Foujedary Abwab, when so much of the Jumma Toomary, as had been struck out of the Bundobust in consequence of the acquired independence of the Zemindar after the death of Jaffier Khan, was again restored to the soubah, though retained as a private perquisite of office by the Foujedar previously - - - Rupees 87,993.

Teshkhees or Net Jumma Aboab - - - Rupees 1,17,91,853.

GOSHWARRAH KOOL, Jumma Bandobust Teshkhees Ausil ou Abwab, or Abstract Amount Settlement of the original and increased rental of Bengal, after making the usual allowable deductions; constituting together the total Net Revenue of the Soubah, under every denomination, as established in 1170 Fussillee or 11th April 1763, during the administration of Cossim Ali Khan; and continued thenceforward until the acquisition of the Dewanny in 1172, according to accounts which appear to have been then rendered by the Canongoes officially, to the Naib, acting in behalf of the East India Company, as sovereign representative of the Mogul formally, or virtually of the English nation.

AUSIL.

Jumma Toomary Teshkhees of Sujah Khan in 1135 Fussillee for rupees 1,42,45,561, arising from the Khalsa and Jageer lands, distributed in the following proportions; viz.

Khalsa portion, rupees 1,06,03,157, subdivided into

MHAL or original ground rent, exhibited in the account, commonly known under the name of Jumma bundy, but more properly called **Eahitimam-bundy** concluded annually with the different classes of zemindars or farmers general, at the anniversary meeting termed **Pooncah** - - - Rupees 96,89,510.

WUZEAT or deductions to ascertain the Teshkhees Toomary from 1135. 1st. **Mokharije**, dismembered territory of Soohent or Bunder Balasore, with **Koontah Gaut**, in the chuckleh of Currybarry, included in the standard rent roll of Sujah Khan, but since lost to the soubah, though more recently indemnified - - - Rupees -

298 Appendix to Vth REPORT from The Select Committee on [No. 4.]

nified by the acquisition of the tributary share of Cooch Beyhar with the district of Jauldoe, reckoned among the dependencies of Pacheat -

TOTAL Mhal Teshkhees Toomary, stated in the bundobust at the commencement of the year -

Wuzeat or deductions, 1st Mokarije -

2d. MUSCOORAT, or sundry petty allowances made to the zemindars and others, at the close of the annual settlement, in addition to the provision in land rent appropriated by Toorel Mull and Jaffier Khan, for the like purposes formerly, therefore excluded from the accounts of the Toomary Jumma, and since found inadequate, in consequence of an increased establishment; viz.

Eastern Division of the Country particularized,

(1st.) NANCAR or subsistence to zemindars incorporated with or separated from the corps of greater landholders since the toomary settlement of Jaffier Khan, and otherwise unprovided for by his or Toorel Mull's original allotments -

(2d.) NEEM TUCKY or Tanka, to the canongoes, being a half per cent. apparently on the khalsa jumma of Toorel Mull, in addition to their former commission of 2 per cent. on the net collections on account of the more recently increased subdivisions of pergunnahs, requiring a greater number of such officers -

(3d.) MOCUDDEMY, allowance similar to the nancar, to the chief ryot collectors of such independent villages as pay rent immediately to the khalsa -

(4th.) PAIKAN provision, in like manner, for the increased establishment of village peons -

(5th.) BHERY BUNDY, additional charges repairing causeways unprovided for otherwise -

(6th.) MUZERAI acknowledgement allowed to be made by neighbouring zemindars to the hill people of Rajemhal, to prevent robberies -

(7th.) RAHBERAN, increased number of guides, &c. for the convenience of merchants and travellers -

(8th.) DADNY Molungian additional allowance to the manufacturers of salt -

(9th.) DUFTERBUND, one additional officekeeper in the zemindary of Rajeshahy -

(10th.) PUBLIC Endowments, &c. of

Ayma to the first orders -

Muddled Mash to the second -

Enam or donations to the third -

Roosinah or daily allowance to fourth -

Kheyraat, or charity to individuals -

Chiraghy or lamps for the tombs -

Kuddam Rusool, preserving an impression of the prophet's footsteps -

Mehmany, entertaining Fakerees -

(11th.) Division of the country, chiefly west of the Ganges -

TOTAL Amount of authorized deductions proper and usually made from the Jumma Toomary, until the years 1763/5 -

JUMMA BUNDOBUST TESHKHEES KOOL in the Khalsa portion of the Toomary, subdivided into

(1st.) MHAL, or ground rent, brought forward -

Wuzeat, or legal deductions of Mokharije and Muscoorat -

TOTAL Ausil Jumma Toomary Teshkhees Bundobust of the Khalsa lands of Bengal, and included in the annual general settlement during the government of Marcoosim, until the acquisition of the Dewanny in 1765 -

(2d.) SAYER, or variable imposts of every kind, collected by the more immediate temporary officers of government throughout Bengal, as particularized in the calatimubundy of Sujah Khan, and continued to be rated formally under the head of ausil toomary at the same standard; though the amount not being properly

1,29,450

95,60,060

1,29,450

Rupees 42,871 --

29,707 --

24,356 --

14,213 --

5,843 --

1,234 --

951 --

176 --

4 2 13

12,335

1,370

1,539

1,333

287

122

67

43

17,096 --

17,276 2 13

59,600 --

3,25,501 2 13

96,89,510

3,25,501

93,64,009

No. 4.]

The Affairs of The EAST INDIA COMPANY.

299

Mr. J. Grant's
Analysis of the
Finances of Bengal.

properly ascertainable at the Poorneah, it forms no part of the ordinary simple jumma bundy then concluded with the landholders; but is usually brought to account at the close of the year in a separate article, distinguished by the technical terms Husbul Wosool, according to the receipts thus estimated, at an average of the original collections -

TOTAL Jumma Toomary Teshkhees Bundobust of Mhal and Sayer of the Khalsa, as established in the year 1765 -

The difference between which, and the similar standard settlement of Sujah Khan in 1728, being 6,40,432 is in part accounted for, in the preceding deductions, termed Wuzeat, for -

And will be found entirely so, in a proportional increase of the jageer, to the amount of -

9,13,647

1,02,77,656

3,25,505

3,14,927

6,40,432

JAGEER Appropriations of Territory, as arranged under the administration of Meer Cossim in 1170, rated according to the original Rent-roll of Jaffier Khan in 1128.

(1st.) CIRCAR ALI, or Jageer, allotted to Jaffier Ali Khan, as nazim or soubahdar of Bengal, of which more than one-half was very politically assigned on such of the undervalued zemindary lands of Rajeshahy, at the ausil jumma, as constituted formerly the akta of Meer Jumla, including the large pergunnah of Bhetooreah for 78,990, forming at least one-fifteenth share of the district, improperly so called; and until this time, entirely annexed to the khalsa portion, from the reign of Shah Jehan, excepting R* 4,810, set apart as the dustoor or nancar of the zemindar, now Ranny Bowanny. The whole territory thus appropriated to make up a princely establishment, perhaps the largest ever admitted of under the Mogul empire to any viceroy not of the blood royal, it must be remembered, was to support a great part of the military for the internal defence of the country; to defray the expense of embassies or negotiations abroad; besides the ordinary charges entire of the remainder of the civil list, composed of the household and high courts of foujedarry or criminal judicature. But by the political arrangement of 1760, and adopted thenceforward to the present day, the formal soubahdar was virtually exonerated from the expensive incumbency of the two former articles, together with the exercise of the higher concomitant duties of representative sovereignty, and burthened solely with the latter; yet to soften the pain of dismissal from the lucrative consequential post of principal nawab or delegate, as well as to palliate the family offence of a son, in effecting self-substitution in the room of a father-in-law; so Meer Cossim, on this occasion, procured the imperial sanction for a jageer, rather of superior magnitude, in behalf of his kinsman, than ever was enjoyed by any preceding nazim, without being liable for more than a third of the disbursements usually chargeable on that great official territorial fund. henceforth increased to -

(2d.) Governor Lord CLIVE. A species of tenure, with all the circumstances of its application, equally unprecedented in the official records of Hindostan, as it formed a new and separate article in the appropriation of the royal revenue of Bengal. By the constitution of India, or the Mogul empire, if the grant specified in the zymn or contents, all the particulars of the pergunnahs or districts assigned at the ausil jumma, his lordship, in fact, should have enjoyed in life-rent, or during the pleasure of the emperor all the financial regalities of the fief, and might have claimed from the Company as official landholders, not only, the original crown rent, but likewise all the soubahdarry assessments afterwards established, or additional receipts of annual rental, though constituting the sole advantage to be derived from the territorial gift to themselves, besides the inferior local jurisdiction, with ordinary zemindary perquisites; and his em-ployers formerly held their claim of surplus income, either in virtue of the jageer assignment thus drawn out, or if only, expressing generally so much to be paid out of the lands in question, depended on the forbearance of the king's dewan in demanding the further dues of the exchequer, until the necessary union of substance and form to the conquered right of dominion, long since acquired by the English. On the other hand, according to the constitution of Great Britain, in defining the legal obligations of servants to masters, his lordship might have been altogether deprived of a trifling gratification unequal to the least of the national advantages to be derived, perhaps exclusively, from the exercise of his personal abilities. By the more commanding influence of genius, the sin-imposed upon the world, by the more commanding power and pretensions to regal talents and merit of the individual having produced an equitable compromise indefinitely his own particular services, produced an equitable compromise which extended the benefit of the jageer even beyond the constitutional period of such grants usually terminated with the life of the possessor, when construed into its more limited signification of a fixed pecuniary annuity of -

3d. BUNDEH WALLA BARGAH, changed for the designation of modar ul moham, of synonymous signification, to distinguish the jageer appropriation to the dewanny

2,22,953

4 H

dewanny representative of government, which was on this occasion, probably in the view of being realized henceforward by Cossim Ali himself, also increased to an effective original rental of - - - - -	2,38,992
4th. BUKHSIAN AZAM, grand commanders, a jagheer taken from that formerly assigned to the Ameerul Omrah - - - - -	1,08,530
5th. NAJIM UL DOWLAH, a territorial assignment for the nabob's eldest surviving son, formed from the <i>paibaky</i> , being another private perquisite of the sovereign delegate issuing from unappropriated remains of resumed jagheers, either partially, on the extinction of Meer Jumla and Jaffier Khan's official grants, or in some instances wholly, as on the decease or dismissal of the greater foudjedars and munsuddars; in like manner, as the holding now in question expired, or was surrendered, on the conditional accession of the occupant to the nizamat in 1765 - - - - -	4,58,312
6th. SEYFUL DOWLAH, the second son's jagheer, was also formed from the same sinking fund of royal assignments, and should have had a similar issue - - - - -	2,98,567
7th. ZEMINDARAN, jagheers to the frontier landholders and mountaineers, in the nature of feudal possessions for guarding the defiles, continued nearly as formerly - - - - -	52,322
8th. MUDDUD MASH, &c. the original charitable endowments of every kind, were reduced to - - - - -	49,748
9th. MUSHROOT TANNAHJAT, &c. garrison jagheers and pensions, taken chiefly from the ancient assignments of omleh ahsham, viz.	
Mushroot Akbeernagar Telliagurry - - - - -	16,666
Seyd Mahomed Hussein Tannahdar, sungram-gur - - - - -	8,733
Mutseddian Khalsa - - - - -	7,291
Seyd Mahomed Ali Khan Wakiahnegar - - - - -	4,166
Rajah Joogul Kishore vakeel - - - - -	3,645
Mahomed Ashref Khan, mushroot foudjedarry Jessore - - - - -	4,166
Hussein Reza Khan, D ^o - - of Bhoosnah - - - - -	3,333
Daroghagy and Ameenyy of the Nowarrah Topekannah, Mint, &c. Dagh, Tesibeh, or marking and arranging the horse; in all, nine distinct officers - - - - -	17,237
10th. PAI-BAKY, or fund remaining for appropriation of all the aforementioned territorial assignments; almost the whole ausil of the great jagheer of the omleh nowarrah of Jehangeernagar; with a large share of the omleh ahsham; altogether held as a secret perquisite of office, after allowing deductions of R ^s 87,686 for charges of sebundy, incurred chiefly by the naib of Dacca, on account of the jagheer circar Ali - - - - -	65,237
TOTAL Jumma Toomary of Jagheers in 1763, to the amount of - - -	9,07,173
	35,54,718

JUMMA BUNDOBUST TESHKEES KOOLI, recapitulated and carried forward in the Abstract of	
1st. AUSIL Toomary Padshahy of 1128 distributed into the twofold division of	
(1 st .) KHALSA, or exchequered portion of that fixed or original rent-roll, as subdivided into Mhal, or ground rent, with every legal deduction allowed to the zemindars at the settlement of their jumabundy, to ascertain the teshkees or net amount to be paid under this head into the treasury annually, from the time of Sujah Khan to the acquisition of the dewanny, amounting to - - - - -	93,64,005
Sayer, husbul woosool, at the yearly medium of - - - - -	9,13,647
TOTAL Mhal and Sayer of the Khalsa - - - - -	1,02,77,652
(2d.) JAGEER, or assigned portion of jurisdiction, with territorial rental of the soubah, at the old valuation, partly to the nazim dewan and bukhshi, as high representatives of the sovereign power exercised in the civil, political, financial or military departments, partly to the foudjedars and munsuddars, as provincial governors, to maintain their personal dignities, with a quota of the standing forces of the country, and partly to defray the marine garrisons, &c. public establishments; comprised altogether under ten distinct heads, in 1763, including the paibaky or fund remaining to be appropriated, and amounting, after usual deductions of expenses, to - - - - -	35,54,718
TOTAL Ausil Toomary Teshkees, Khalsa and Jagheer, Mhal and Sayer of Bengal, to the Fussillee year 1172, or A.D. 1765/6 - - - - - R ^s	1,38,32,370
II. ABWAB SOUBANDARRY, additional vice-royal assessments imposed subsequently to the standard rent-roll of 1128, and levied on all the rated	

rated or unrated lands, proportionably to the gross amount of ausil toomary contained in each of the zemindarry jurisdictions of the soubah; the whole, as detailed in 12 articles of permanent imposts established under four legally constituted Mogul administrations, from Jaffier Khan's, in the reign of the great Alemgeer, to that of Cossim Ali, in the 4th year of the present emperor Shah Alem; forming a net increase, clear of all deductions, on the receipts of the exchequer: - - - - -	1,13,32,909
Mhal, or ground rent - - - - -	4,58,944
Sayer, or variable imposts - - - - -	1,17,91,853
TOTAL of the Jumma Bundobust Teshkhees Khooll, or net amount of all the revenue collected by authority throughout the soubah of Bengal, to the expulsion of Cossim Ali, and thenceforward to the acquisition of dewanny in 1765 - - - - -	2,56,24,223

SECOND ANALYSIS of the Jumma Bundobust Teshkhees Kooll, proportioning the area of the country, to the original and increased Rental of 1763.

Mhal, Khalsa and Jagheer of the Soubah of Bengal.	
AUSIL, Jumma Kaunil toomary of Jaffier Khan, in 1722, for 1,632 measured and proportionably assessed pergunnah divisions, forming in all 91,142 British square miles, of which 62,000, a rich productive plain; after deducting 21,142 the unrated annexed area included in the recently acquired territory of Cooch Beyhar, or boundary impervious woods of the sunderbunds and tipperah, inaccessible hills of Chittagong and Rajemhal, with the unprofitable wastes of Rangamatty and Pachete, as altogether uncultivated or useless for the financial purposes, though of some political importance otherwise; the whole stated at the original rent of - - - - - Rupees	1,33,74,539
WASIL, new annexation, complete reduction or resumption of lands, before under the same provincial denominations of country, but unassessed for any or a sufficient revenue on the khalsa toomary until the last reform of Cossim Ali, extending to two-thirds of Beerbhoom and Poorneah, one-third of Dinagepoor, with nearly a seventh part of the zemindarry of Burdwan; in all, a valuable acquisition of arable ground, comprising about 8,000 square miles, which estimated proportionably to the jumma of the rest of the soubah, should stand at - - - - -	17,25,747
TOTAL standard rent-roll of 70,000 British square miles, being the dimensions of all the productive lands of Bengal in 1763, ascertainable under the three following heads of territorial divisions, stating the local extent, with amount of the actual assessment.	1,51,00,286
1st. CENTRICAL, or interior division, comprehending about 6-7ths of Burdwan, 2-3ds of Dacca, 3-4ths of Rajeshahy and Kishenagur, 1-4th of Injellee, the whole of Bishenpoor, Jessore, Mahmoodshahy, Goraghaut, Lushkerpoor, Calcutta zemindarry, Mahomed Amenpoor, &c. Muscoory talooks, with two annas or sixteenths of the jagheer ausil and ancient towfeer to be valued in the ezafa, in all 37,000 square miles of the richest, and, until 1763, best ascertained portion, in dimensions and rental, as rated at - - - - -	79,40,482
2d. FRONTIER, and before imperfectly assessed districts of Chittagong Tipperah lowlands, Sydhet, Rungpoor, Dinagepoor, Poorneah, Rajemhal-plains, Beerbhoom, with Chundercona, &c. formerly tributary division of 1-7th of the zemindarry of Burdwan, altogether 22,000 square miles, and valued inclusive of the Wasil, with three annas of the jagheer, ausil, and towfeer, at - - - - -	24,00,259
3d. JAGEER, original assigned lands, mixed with or interspersed in the foregoing divisions; but of which eleven annas or sixteenths, computed at 11,000 square miles, are still distinct, or may be traced as extending over 1-3d of Dacca, 1-4th of Rajeshahy and Kishenagur, 3-4ths of Injellee; in all, exclusive of the remainder of 5 annas, not so precisely ascertainable, and therefore incorporated in the gross, with the two preceding grand portions of the soubah, estimated at the ausil jumma of - - - - -	1,51,00,286
TOTAL	

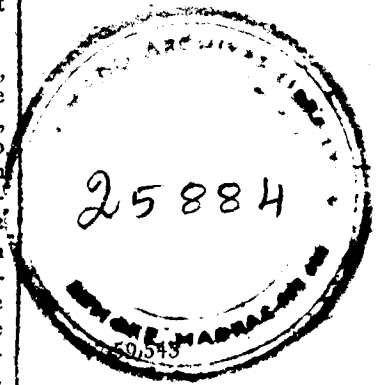
EZAFAT, or increase on the territorial fund of royal revenue, established to the year 1763, in 12 additional imposts, levied by the legal soubahdarry authority, under different denominations and forms, but all reducible to the three general heads of Abwab, Keffyet, or Towfeer, as actually distributed proportionably to the local extent and sum of the toomary assessment of the aforementioned grand divisions of the country, now to be recapitulated; viz.

(1st.) CENTRICAL, permanent simple imposts levied at various periods, throughout the largest portion of the soubah as already detailed, and to be found classed under 9 heads, now reduced to 2, of,

Abwab properly so called, in 8 articles, amounting to - - - - - 25,28,492

Keffyet Ilustabood, or rather Towfeer, arising on two sixteenths of inland jagheers, and which, appertaining to the frontier provincial foudjedars, had been carried to the account of their divisions improperly - - - - - 8,66,198

(2d.) FRONTIER



(2d.) FRONTIER most profitable increase in the finances of this anciently unexplored division; long since effected by foudjehs, vested with plenary provincial jurisdiction in subordination to the nazim; but only properly ascertained and realized to the state, during the soubahdarry of Meer Cossim, as hath been set forth in the 9th and 11th articles of abwab; to which, should be added the three first sub-divisions of the 5th, being of a similar nature, carried to public account in the administration of Sujah Khan;—altogether reducible to

2. { Keffyet foudjehs and hustabood, properly so denominated - - - 26,35,259
Abwab of every other kind imposed on the same territory in 8 articles, similar to those stated under the central division - - - 4,94,884

(3d.) JAGEER, increase on those originally granted to the nazim, dewan bukhshe, nowarrah, with half the asham, established by successive official occupants, from the period of first assignment in the reign of Akbar, as before locally described, until resumption of so much in the soubahdarry of Cossim Ali; viz.

3. { Towfeer proper on the three first assignments, detailed in 12th article of abwab - - - 18,81,014
Keffyet, on the nowarrah, &c. jageer of Dacca specified on the foudjehs profits of that province - - - 12,01,315

TOTAL Mhal Ausil Wasil and Ezafa of the Khalsa and Jageer lands of Bengal, in 1763 - - - 30,82,329
S^d Rupees - - - 2,47,07,448

31,30,143

JUMMA BUNDORUST TESHKHEES KOOLL of the Khalsa and Jageer portions of the Mhal Ausil Wasil and Ezafa of Bengal, as arranged in local extent, with proportional or actual Assessments in the three following grand Divisions; viz.

(1st.) CENTRICAL, comprehending 37,000 square miles, which in exact proportion to the total mhal should have been rated 1,30,59,651 rupees, but was really assessed in the gross of original and increased rental - - - 1,13,35,172.

(2d.) FRONTIER containing 22,000 square miles, in like manner rated proportionably, would have yielded rupees 77,65,197; but with annexations, the original and every subsequent impost to the period now in question, actually produced - - - 78,89,688

(3d.) JAGEER

THIRD ANALYSIS.—JUMMA BUNDORUST TESHKHEES KOOLL, proportioned to

FINANCIAL SUBDIVISIONS of TERRITORY.

CEDED LANDS.

(1st) BURDWAN, according to the tenor of the imperial Mogul Firman, in confirmation of the Soubahdarry Sunnuds for this district. The Company's rights to free perpetual tenure, expressed by the terms *Taam* or *Altunglia*, extend to the whole *Chuckleh* so denominated; which includes the zemindary of the same name, in its more ancient limits fixed by Jaffier Khan, the whole of Bishenpoor and Pachete, with nearly $\frac{1}{2}$ of Beerbhoom. But in this, as in many other instances, advantage seems to have been taken, through native craft, of the local ignorance of foreign rulers; for effectively the Territory surrendered in conformity to the grant, comprehended simply the jurisdiction of the titular Raja Tillakchund, second in descent from Keerutchund, the first acknowledged legal occupant of Burdwan; and whose official possessions, though recently enlarged by the *fee* large perannals of Bundelgaut, &c. and eleven lesser ones of Arsch, &c. in the *chuckleh* addition to the interior dependencies of Chunderconah, &c. formerly only tributary, then completely reduced; did not in all, by any means, constitute an adequate compensation for the proper ceded territorial rights, when defined, inclusive of the three aforementioned neighbouring entire or participated zemindaries. Such as they were however, in extent or value at the moment of transfer in 1760, corresponding with the Bengalee year 1168, they stood rated on the original vent roll -

(2nd) CALCUTTA, or twenty-four Pergunnah Territory, originally granted in 1757-8 by soubahdarry perwannah or dewanny Sunnuds, in the form of a zemindary, with rather an equivocal obligation for payment of the ancient crown revenue, was confirmed by the Mogul in 1765 wholly and for ever free in reversion to the Company, as an *altunglia* unconditional jageer, after nine years of further assigned occupancy to Lord Clive; having been in all, at the former period, exclusively of land rent and customs of the town of Calcutta -

(3rd) CHITTAGONG Tannah and Province (forming about half the garrison jageers, termed *Onleh* *Aisham*) when ceded to the Company in 1760 by Cossim Ali, to be afterwards confirmed by the King, in terms of the other free perpetual grants of territory, was rated, altogether, waste and productive Lands -

TOTAL Ceded portion of the Soubah - -

Dimensions, in British square miles.	AUSIL JUMMA TOOMARY PADSHAHY, of 1722.		
	Khalsa portion, Mhal, and Sayer.	Jageer, &c. Assigned Lands.	TOTAL.
5,174	22,90,000	17,276	23,07,277
882	1,77,824	43,930	2,21,754
2,987	- - -	1,76,795	1,76,795
9,043	24,67,825	2,38,001	27,05,826

(3d.) JAGEER, still ascertainable in 11,000 square miles, rateable for 38,82,600, but with the gradual improvement of near two centuries, rented for - - - 54,82,580

TOTAL Mhal 70,000 square miles brought forward in the abstract, as valued proportionably or actually for - - - 2,47,07,448

SAYER, or variable revenue of ancient establishment throughout Bengal, protected from customs, duties, and licences; though to be considered more immediately as imposts on trade or personal property, yet being levied chiefly on the necessities and luxuries of life for home consumption, or otherwise affecting the general stock of circulating wealth in the country, derived solely from the annual produce of the lauds; so the burthen must fall on that great revolving fund, depending entirely on the industry of the ryots or peasantry, who are at once in great part, manufacturers, as well as husbandmen; and therefore, the income thus forthcoming may be considered reasonably, a collateral branch or appendage of the proper territorial rents of the soubah, with which it is usually incorporated at the close of the year, *hushul-wosool*, according to the receipts, *ausil* and *ezafa* as before detailed, amounting to - - - 13,72,591

TOTAL Mhal and Sayer revenue in the gross - - - 2,60,80,039

WUZEAT, deduction already detailed of MINHA, decrease of Sujah Khan's teshkhees jumma toomary, comparatively with Jaffier Khan's - - - 42,625

KHARJE, or dismembered territory, included in the valued rental, though not in the dimensions of the soubah - - - 1,29,450

MUSCOORAT, or all the proper mofussil expense, otherwise originally unprovided for throughout the khalsa lands - - - 1,96,855

SEBUNDY charges on the jageer in the district of Dacca, and which, though regularly forming no part of the ordinary allowances made to the zemindars thus annually, and as now to be found under the novel heads of *moshairah* or *serinjamy*; yet being considerable in the amount, and the only expense incident to the assigned portion of the country, stated in the yearly settlement, is here included to be deducted with the three former proper articles, from the gross jumma bundy - - - 87,686

TOTAL Bundobust, Teshkhees, Kooll or net Revenue of Bengal, clear of all charges 1763 - - - 4,55,816
Sicca Rupees - - - 2,56,24,223

the Eahtimam or Zemindarry Jurisdictions of BENGAL in 1763.

EZAFAT SOUBAHDARRY ASSESSMENTS, from 1722 to 1763.				TOTAL AUSIL and EZAFAT, 1763.	Wazeat, deductions of Muscoorat and Sebundy customary Mofussil Charges of Collections.	TOTAL Net Revenue of the Ceded Lands in Bengal, as comprised in the Kooll Jumma Teshkhees Bundobust of Cossim Ali.
Abwab, in 8 articles, to the death of Aliverdy, in 1756, with the Serf Sicca of Cossim Ali.	Keffyet of Cossim, in 3 articles, with Abwab Foudjehs of Sujah Khan.	Towfeer of Meer Cossim, including the increase on the Jageer Nowarrah of Dacca.	TOTAL.			
7,62,831	1,37,660	19,166	9,19,657	32,26,334	51,543	31,75,391
2,64,065	1,204	68,013	3,33,282	5,55,036	1,911	5,53,125
- - -	1,58,340	- - -	1,58,340	3,35,135	N. Sebundy Neabut Foudjehs 12,000	3,23,135
10,26,895	2,97,304	87,179	14,11,379	41,17,103	65,454	40,51,651

Third Analysis.—Jumma Bundobust Teshkhees Kooll, proportioned

FINANCIAL SUBDIVISIONS of TERRITORY.	Dimensions in British Square Miles.	AUSIL JUMMA TOOMARY PADSHAHY of 1722.		
		Khalsa.	Jageer.	TOTAL.
DEWANNY.	S^a R^a	S^a R^a	S^a R^a	S^a R^a
(1 st) RAJESHAN, Bhetooreah, Neldy, &c. constituting the zemindarry of Ranny Bowanny in its original extent, with the recently annexed pergunnahs of Baherbund and Bitterbund, being the proper dewanny jageer of the Company; of Pitladch, Pookereah, and part of Bherole, &c.; also, of the whole of the dispersed lands included in the rest of the assigned territory; forming in all, an area of -	12,909	13,09,470	7,50,073	21,49,543
(2 nd) HAVEELLY PINJERAH or Dinagepoor, to Ramanah, the antient khalsa and jageer portions, with the recent annexations of Santose, &c. stood as in its present state, at -	3,519	6,07,874	1,46,341	7,54,215
(3 rd) OUKERAH or Kishenagur, to Kishenchund, rather less than its actual dimensions, when rated in the year 1763 -	3,151	6,03,784	44,803	6,48,587
(4 th) BEERBHOOM to Bedea ul Zeman, as before described -	3,858	3,71,137	- - -	3,71,137
(5 th) BISHENPOOR to Choiten Singh -	1,256	1,29,903	- - -	1,29,903
(6 th) YUSEFPOOR with Saidpoor, and some new acquisitions of territory in Jessore, to Serykaut, &c. -	1,365	1,96,328	49,081	2,45,409
(7 th) LUSIKERPOOR, both divisions, exclusive of Tahpoor, to Shiu and Narrainder Narrain -	499	1,25,516	16,167	1,41,683
(8 th) ROKINPOOR to Luchmarrain Canongoe. Its original and present dimensions not exactly ascertainable, as being dispersed throughout the different Chukleh of Bengal; but may be moderately computed at -	600	2,47,526	27,157	2,74,683
(9 th) MAHMUDSHAHY and Meghna to Kishendoo, as in 1763 -	844	1,23,280	31,960	1,55,246
(10 th) FUTTEHSINGH, &c. to Ncelkant, under the description of a talook -	259	1,37,291	- - -	1,37,291
(11 th) EDRACKPOOR, Ghorahgaut, to Sheu Naht Eahtimam -	1,232	86,970	21,460	1,08,430
(12 th) TIPPERAH Roshenabad to Kishen Manick, waste, and productive -	6,618	47,993	45,000	92,993
(13 th) PACHETE to Rogonant Narrain, exclusive of Jauldoe, &c. -	2,779	18,203	- - -	18,203
(14 th) JEHANGEEPOOR to Govindeo, &c. in the three talooks before described Muscoory -	320	62,707	3,647	66,354
(15 th) MAHOMED Ameenpoor Houghly, in five talooks, taken from the head of Muscoory -	700	1,52,195	15,787	1,67,982
(16 th) JELALPOOR, Dacca, including the whole of the Chukleh of Jehangeernagur, Khalsa and Jageer, excepting Tipperah, together with the recent annexations of Seryle Torrof and Ruttensahy from Sylhet, of the pergunnahs Currybarry Soosing and Seerpoor Dossakawneh, from the Chukleh of Currybarry; Momen-singh, Alephsingh and Zuffersahy, from that of Ghorahgaut; besides a few kismut pergunnahs, from Boosnah and Jessore; in all, an area subdivided into a number of small zemindaries, of -	15,397	9,95,386	12,58,206	21,53,592

to the Eahtimam or Zemindarry Jurisdictions of Bengal in 1763.

EZAF A SOUBAH DARRY ASSESSMENTS, from 1722 to 1763.				AUSIL and EZAF A TOTAL.	WUZEAT Deductions of MUSCOORAT and SEBUNDY.	TOTAL Net Revenue of BENGAL 1763.
Alwab.	Keffyet.	Towfeer.	TOTAL.			
S^a R^a	S^a R^a	S^a R^a	S^a R^a	S^a R^a	S^a R^a	S^a R^a
6,02,463	- - -	8,01,479	14,03,942	35,53,485	44,715	35,08,770
3,31,823	5,76,324	- - -	10,66,565	18,20,780	17,834	18,02,946
3,21,034	- - -	1,28,758	4,49,792	10,98,379	7,598	10,90,781
68,223	8,96,275	6,508	9,71,006	13,42,143	3,120	13,39,023
20,079	- - -	- - -	20,079	1,49,982	3,464	1,46,518
1,03,799	- - -	67,110	1,70,909	4,16,318	2,806	4,13,512
48,047	- - -	30,980	79,027	2,20,710	4,375	2,16,335
57,072	- - -	16,896	73,968	3,48,651	9,185	3,39,466
86,255	- - -	31,933	1,18,188	2,73,434	1,742	2,71,692
12,103	- - -	- - -	12,103	1,49,394	2,525	1,46,869
54,748	- - -	20,143	74,891	1,83,321	1,687	1,81,634
- - -	96,758	- - -	96,758	1,89,751	- - -	1,89,751
3,323	- - -	- - -	3,323	21,256	- - -	21,256
52,686	- - -	- - -	52,686	1,19,040	421	1,18,619
1,20,249	- - -	38,516	1,58,765	3,26,747	Sebundy included 16,252	3,10,495
3,78,891	- - -	13,66,087	17,44,978	38,98,570	Sebundy included 96,643	38,01,927

Third Analysis.—Jumma Bundobust Teshkees Kooli, proportioned

FINANCIAL SUBDIVISIONS of TERRITORY.	Dimensions in British Square Miles.	AUSIL JUMMA TOOMARY PADSHAHY of 1722.		
		Khalsa.	Jageer.	TOTAL.
DEWANNY—continued.	S ^r R ^s	S ^r R ^s	S ^r R ^s	S ^r R ^s
(17 th) SEERPOOR DULMALPOOR, the khalsa denominated of the modern province of Poorneah, in its greatest extent -	5,119	2,14,854	1,29,374	3,44,228
(18 th) FEKHERCOONDY, or Rungpoor, with the pergunnah of Koondy, exclusive of the late annexation of Cooch Beyhar -	2,679	2,36,485	90,573	3,77,958
(19 th) CANKJOLE, or modern province of Rajemhal, including all the hilly and low lands, as in 1763 -	2,217	2,18,095	48,730	2,66,825
(20 th) TOMOOLUCK, Jellamootah, Mhesadul, Kewra Mhal, Deroodumna, Sujahmootah, &c. khalsa and jageer, forming the modern province of Hejellee, as originally dismembered from Orissa, inclusive of salt and arable lands -	1,098	3,36,615	1,41,322	4,77,937
(21 st) SYLHET, exclusive of Seryle, &c. annexed to Dacca, but comprising the modern surveyed province, in all its dimensions -	2,861	1,27,618	1,98,461	3,26,079
(22 nd) ATEAH, Barbazoo and Cogmarry, 3 adjoining pergunnahs, in several divisions, chiefly to 4 muskulman zemindars -	1,629	44,879	7,526	52,405
(23 rd) SILBERRIS Barbeckpoor, Moseeda, Chogong and Jhangreepoor Duttya, 5 neighbouring pergunnahs subdivided -	660	97,128	5,049	1,02,177
(24 th) SATSYKER Chunacably proper, Chundlai, and Tahirpoor, 4 detached Painam pergunnahs -	670	1,79,121	2,246	1,81,367
(25 th) RANGAMATY Cutwah, &c. 23 tannabs dispersed all over Bengal, and assessed under the head of Abwab Foujedary; but without any considerable annexed territory, excepting the former, which commands a province, chiefly waste, of -	2,629	-	-	-
(26 th) MUSCOORY, Talookdaran, Moorshedabad, and Hooghly, the small separate zemindaries of Assidnagar, Mhelund, Bherole, Coolterya, Akberpoor Futejjungpoor Dawah, Myhetty Hoogla Sirfrazpoor, Chutypoor, Gobinatpoor, Shazadpoor, Kashipoor, Akbersahy, Luckypoor, &c. in all 78 pergunnah mhals, 31 tuppahs or kissmuts, and 87 mouzas or villages, under so many different heads of assessment; but scattered over and included, in the area of the 29 preceding painam, or greater financial subdivisions, in small portions of territory, difficult to be particularly described, though collectively may, equal in extent of arable ground, the entire dimensions of the Sunderbunds, with the remaining unspecified lands of the soubah in 1763, being nearly - Mhals -	5,929	3,81,871	3,71,440	7,53,311
(1 st) MHAL in 26 painam, or heads of territory -	80,797	70,92,235	34,04,403	1,04,96,638
(2 ^d) SATS Customs, Duties, Mint, and Gunga, as before detailed -	-	9,13,647	-	9,13,647
TOTAL of Dewanny Revenue in 1763	-	80,05,882	34,04,403	1,14,10,285

to the Eahtimam or Zemindarry Jurisdictions in Bengal in 1763.

EZAFIA SOUBAHDARRY ASSESSMENTS, &c. from 1722 to 1763.				AUSIL and EZAFIA *TOTAL.	WUZEAT Deductions of Muscoory and Sebandy.	TOTAL Net Revenue of Bengal, 1763.
Abwab.	Keffyet.	Towfeer.	TOTAL.	S ^r R ^s	S ^r R ^s	S ^r R ^s
S ^r R ^s	S ^r R ^s	S ^r R ^s	S ^r R ^s	S ^r R ^s	S ^r R ^s	S ^r R ^s
26,717	17,27,766	- - -	17,54,483	20,98,711	2,236	20,96,475
63,223	1,51,498	45,853	2,60,574	6,37,632	27,346	6,10,286
31,625	42,758	36,239	1,10,622	3,77,447	1,900	3,75,547
60,844	- - -	2,98,093	3,58,937	8,36,874	12,534	8,24,340
- - -	1,59,535	- - -	1,59,535	4,85,614	Feeding Elephants, Bedrabondy, and Mujerai. 60,607	4,23,007
34,342	- - -	24,294	58,636	1,11,041	394	1,10,647
64,300	- - -	- - -	64,300	1,66,477	1,511	1,64,966
40,746	- - -	3,872	44,618	2,25,958	1,629	2,24,356
1,62,111	- - -	- - -	1,62,111	1,62,111	Catching Elephants. 9,381	1,52,730
4,51,868	1,16,501	Jaidad Rickmy Circular Ali, Five Lacks	5,68,369	13,21,680	3,917	13,17,763
31,96,571	37,67,415	30,75,179	1,00,39,165	2,05,35,803	3,35,822	2,01,99,981
- - -	4,58,644	- - -	4,58,644	13,72,591	-	13,72,591
31,96,571	42,26,359	30,75,179	1,04,98,109	2,19,08,394	3,35,822	2,15,72,572

ABSTRACT Third Analysis of the Jumma Bundobust Teshkhees Khool,

PAINAM, or Heads of FINANCIAL GRAND DIVISIONS of the SOUBAH.	Dimensions of Bengal in 1763/5.	AUSIL JUMMA TOOMARY PADSHAHY of 1722.		
		Khalsa portion, Mhal, and Sayer.	Jageer, &c. Assigned Lands, in 1763.	TOTAL.
(1 st) CEDED LANDS of 1760 in 3 subdivisions, including the jageer zemindarry, but exclusive of the sayer, customs, &c. of the town of Calcutta, together with the whole province of Midnapore	British square miles. 9,043	24,67,825	2,38,001	27,05,826
(2 ^d) DEWANNY acquired in 1765, and composed as in 1763, of 26 Painam or general heads of assessed territory, subdivided into 15 great single Zemindarry cahtimam and provincial jurisdictions, containing an indefinite number of small personal trusts of land, inclusive of the Sayer, in 3 branches	80,797	80,05,882	34,04,403	1,14,10,285
Jumma bundy, Kool, Khalsa, Jageer, Mhal, Sayer, Ausil, and Abwab	- - S ^r R ^l	1,04,73,707	36,42,404	1,41,16,111
Total Bundobust Teshkhees of the Soubah of Bengal in 1765	89,840	British square miles, yielding a Net		

THE preceding Amount of Revenue then, stating it in round numbers at two crore fifty-six lacks of sicca rupees, it must be observed, constituted only the malgoozary, or net effective yearly income of the soubah, immediately received into the khalsa shereela, or realised in transfer by established jageer appropriations, after having allowed an estimated deduction (besides the modern additional articles of muscoorat of about 25 per-cent. or 35 lacks of rupees on a medium) from the actual gross receipts of the public exchequer on the ausil of jumma of the whole country, to defray all the various charges of collection in the mofussil, excepting the Sebundy militia establishments; and which, corresponding with the similar de-general head of finance, comprehending the actual unavoidable expense of interior management, was undoubtedly amply provided for, in the general assessment of Jaffier Khan, ex-erent-roll, and ever since carefully endeavoured to be concealed, as well as secretly enlarged by the encroachment of zemindars and other permanent officiating landholders, through the ignorance, corruption or negligence of the higher more immediate Mussulman officers of vinces of Bengal, under the denomination of kharijee jumma, nancar, bazee zeemen, or chakeran; while it affords at this moment, as we hope in due time will be experimentally proved, one of the fairest, most expedient, important objects of reform and economical saving, occurring in the whole scope of financial arrangement.

As to the ordinary deductions, on account of remissions or balances proper to be allowed in stating the actual receipts of revenue on the foundation of a revolving annual settlement; it will be invariably found, in times of internal tranquillity, free from any great public calamity, that the aggregate of both, on a medium of years, never exceeded 12 lacks of rupees; of which, one-third being the usual amount of the former article, (and granted with so much difficulty under the tedious Mogul forms of obtaining the imperial assent, in consequence of the legal incompetency of the viceroy dewan or other representative delegate, to pass an act of such high authority exclusively, as the special prerogative of the sovereign) was more than amply compensated for, by the nuzzeranah, or contingent income arising on the renewal or grant of zemindarry sunnuds, forming a constant source of supply, though making no part of the annual bundobust, while the remaining proportion of two-thirds, or 8 lacks of rupees generally uncollected, was brought forward from year to year, in addition to the gross of the current settlement, virtually to counterbalance a nominal remission of rent, first admitted in the government of Sujah Khan, on the formation of the teshkhees jumma toomary, and continued thenceforward on an increasing scale, eventually of real defalcation to the present time.

We must therefore assign very properly to the period of Cossim Ali's administration, the entire net amount of rent thus realized, clear of all charges from the lands in question; to which, if there be added 65 lacks proceeding from the soubah of Behar, together with 11 lacks more as the annual malgoozary of Midnapore, (being the only portion of Orissa annexed to the great vicerealty of Bengal) we shall find the total effective income of all the dependencies

proportioned to the Eahtimam or Zemindarry Jurisdictions of Bengal, in the year 1763.

EZAF A SOUBAHDARRY ASSESSMENTS, from 1722 to 1763.				TOTAL AUSIL and EZAF A, 1763.	WWEZAT deductions of Muscoory and Sebundy, &c. Akherajat Mamooly as in 1763/5.	TOTAL Net Revenue of BENGAL, as comprised in the Kool Jumma Teshkhees Bundobust of Cossim Ali.
Aboab, in 3 articles, to the death of Aliverdi in 1756, with the Serf Sicca of Cossim Ali.	Keffyet of Cossim, in 3 articles, with Aboab Foujedarry of Sajah Khan in part.	Towfeer of Meer Cossim, including the increase on the Jageer Nowarrah of Dacca, &c.	TOTAL.			
10,26,896	2,97,204	87,179	14,11,279	41,17,105	65,454	40,51,651
31,96,571	42,26,359	30,75,179	1,04,98,109	2,19,08,394	3,35,822	2,15,72,572
42,23,467	45,23,563	31,62,358	1,19,09,388	2,60,25,499	4,01,276	2,56,24,223
Revenue in 1763/5, of - - - - -				Sicca Rupees		

dependencies of that triple soubahdarry in 1763, to be little or nothing short, of three crore 32 lacks of sicca rupees. But to estimate the nawab deputy's share of this imperial revenue, it should be remembered, that he had ceded in free gift to his constituents, a territorial fund of 51 lacks annually, and to his formally superior Meer Jaffier, 23 lacks additional in jaguer, to support the establishment of the ruling family; which united sum, being de-state, enjoyed by the younger branches of the three soubahs, leaves only two crore 58 lacks for the actual receipts of Meer Cossim; and of this amount, the surplus 58 lacks, may very reasonably be allowed for all the yearly military and civil expenses incident to his own proper government: thus estimating six crore, of which one and a half proceeding from Behar to have been the possible accumulated sum of three years collection; to support ungrateful meditated rebellion against the real sovereign authority, until his final expulsion from Bengal in August 1763; for as to the probable treasure amassed by his predecessors from Suraje ul Dowlah and Jaffier Ali, the whole was undoubtedly embezzled and squandered in the corrupt extravagance of, or in the confusions attending, the revolutions, which put a period to their respective administrations.

To form, however, a complete estimate of the revenues of Bengal, at the very moment of the acquisition of the dewanny, to serve as a just standard of comparison, in ascertaining the rise or fall in the sum collected and carried to public account, subsequently to that important period; it is not only necessary to state the improved net rental of the soubah as received by government, including that of the ceded lands, from the year 1760 to the 12th April 1765, (being the commencement of the Fussillee 1172,) but indispensably requisite to ascertain with all possible accuracy the gross amount then actually levied from the whole country in the name or behalf of the state, either avowedly by its proper officers, or secretly, through the channels of corrupt agency and personal favouritism, as far as the same hath been at any time virtually realized to the exchequer. For as the regal proprietary portion of the entire annual produce of the soil, constitutionally fixed at one-fourth, inclusive of zemindarry, with all other charges of collection, is now become the perpetual free unalienable right of the Company, whether considered formally as dewanny representative of the Mogul emperors, or really trustee for the British conquests in India; so it is highly expedient to know, with some precision, the total burthen of assessment on the ryots, rather if possible to afford them relief from vexatious zemindarry exactions, than increase, or even approximate the equitable standard of the sovereign landlords dues; as well as to regulate with the utmost economy the current expenses of the financial department, and thus check, by the only practicable means, the profuse extravagance, wilful negligence or incorrigible propensity of native Hindoo or Mussulman agents, who must ever unfortunately be employed in lessening the established nagement of the collections, to abuse their trust by corruption, in lessening the established revenue, or by fraud, in swelling fictitiously the yearly disbursements, thereby diminishing the proper income of the state under the plausibly humane, though legally inadmissible pretence, of granting remissions of rent to the peasantry, without the express intelligent concurrence of the superior ruler.

The expediency of thus ascertaining the utmost gross rental of the country is more especially in latter times the greater, that no fixed universal rule in stating the annual bundobust hath been observed agreeable to ancient institution; but in some instances, the net jumma, and in many, the whole demand, inclusive of variable proportions of incurred charges, have been exhibited in the yearly statements, to the no small confusion and intricacy of public accounts; rendering comparative views impossible, from the abstract and always difficult, under fluctuating forms of dry voluminous detail, though such mode of comparison be the only one hitherto of practical use to the sovereign, for the discovery of possible defalcations, through the lamentable ruinous want of a true constitutional standard, as well for raising the public supplies, as limiting the necessary expense of collection. In the summary anticipated discussion now intended of this topic, which more properly belongs to the ultimate division of finance under the head of Expenditure, we must claim every allowable indulgence.

Perhaps minute accuracy in objects of such vast magnitude would be impossible, and may not be expected from one wholly uninstructed, by official practice, in the revenue department, while unaided totally by any authentic manuscript records of the Company; except through the few imperfect documents which have been of late years published, more frequently to gratify personal resentments, or support the contestation of private pecuniary ambition, than to answer the laudable patriotic purpose of communicating useful genuine intelligence to the proprietary and nation at large, deeply interested with exclusive right in the ascertainment of the whole undisguised truth, touching the management of their proper territorial possessions in this country, though precluded by remote situation and other circumstances, from learning, through ordinary numerous channels of more general knowledge, such particular local information. After all, the novelty of the attempt, and the importance of the subject, may afford the best founded hope of meeting with all the indulgence required; not from any satisfaction herein given, but the probability, that the inaccurate result or partial analogical calculations, may some time or other, lead to more correct information derived from greater experience, in a course of authoritative investigation.

First, we proceed to state the Malgoozary or net revenue, clear of charges, actually received by government, or then levied, and clandestinely withheld by its native Hindoo or Mussulman officers, but soon afterwards realized to the public treasury, on account of the following districts of Bengal, which were imperfectly rated in the preceding bundobust teshkhees kool of Meer Cossim, and in part continued so, until the acquisition of the dewanny.

CEDED LANDS:

1st. BURDWAN zemindarry, when acquired by treaty confirmed by sunnuds, dated 4th Rabbul ul owal, 1174 Hejrah, being the first year of the King's reign, answering to the 1st of the month Katick 1167, Bengaleh, or 11th October, A.D. 1760; was estimated to yield, as hath been stated, a clear revenue of Sicca R^s 31,75,391, in the following Fussillee year 1168, A.D. 1761-2, when assessed for a gross jumma bundy of S^a Rupees 37,24,474, including only a certain portion of the mofussil charges produced net to the Company's Exchequer a malgoozary of

Sicca Rupees 31,98,896

At the expiration of 3 years lease; viz.—to the end of 1171, or 11th April 1765, settled by public auction, a KEFFYET, or profit on the same territory, exclusive of 1,03,825 rupees for resumed chakeran or servants lands, comprising a portion of the zemindars nancary was stipulated as the annual increase on the former malgoozary, which the country was then thought capable of bearing

6,59,533

TOTAL Jumma bundy of 1171 S^a Rupees 44,84,049, leaving, after deduction of every mofussil charge carried to public account, and stated S^a R^s 6,23,620, a clear revenue of

38,58,429

It is however to be observed, that from the errors of the system at that time pursued in the administration of the finances, large balances were incurred, or incidental expenses accumulated; and it was not until the year 1177 or A.D. 1770/1, that this malgoozary was completely realised, clear of all charges, by a different, and nearly the old constitutional mode of management.

(2d.) CALCUTTA, 24 pergunnahs semindarry when formally granted in 1757-8, was computed to yield Ausil and Abwab, Malgoozary of sicca rupees 5,53,125 as stated in Cossim Ali's Teshkhees Bundobust of 1763. Though a large increase had in the mean time, been made on that assessment, under the Company's administration; still it was understood before the acquisition of the dewanny, that frauds were committed by the native collectors. A scrutiny, which bears testimony to the ability and integrity of Governor Verelst, was therefore set on foot, and finished in 1173; when it appears, inclusive of the salt khafary rents, &c. after allowing a deduction of £. 14. per cent. mofussil charges on the whole collections, that a keffyet of sicca rupees 6,78,533, reckoning the amount of Lord Clive's jageer, resumed A.D. 1784, might have been, and was actually realised to the exchequer 1174 Bengaleh, in a net malgoozary,

malgoozary, arising from about 8 lacks of begas, cultivated or productive lands - 12,31,658

Besides which, the ground-rent, customs, and all the variable duties of the city of Calcutta, not included in Meer Cossim's bundobust, and forming the whole ancient revenue of the Company in Bengal, before the revolution of 1757, without comprising the recent chowkydarry, or police taxes, appropriated to defray particular charges, might have been always moderately estimated, on a medium of years - at 3,00,000

15,31,658

3d. CHITTAGONG, when ceded in 1760, was assessed for a malgozar of S^a R^s 3,23,155, but undoubtedly yielded then, and was soon afterwards found to do so, by gradual improvement or ascertainment of the revenue, after a deduction of about 12 per cent. for Mofussil charges, according to the actual receipts of the exchequer in 1178 - 4,66,428

TOTAL net Revenue of the Ceded Lands in 1171, including a new additional profit, under the Company's management, from the period of acquisition up to the 11th April, 1765 of 13,04,864 R^s, and which having been then or soon afterwards realized, is proper to be set down at present as a standard for future comparison, clear of all charges, and exclusive of bazee zemeen and chakeran possessions hereafter to be specified - S^a R^s 58,56,515

DEWANNY LANDS, as rated at the period of acquisition:

No. 5. BISHENPOOR, Zemindarry ausil and abwab, clear of charges in the teshkhees bundobust of 1170, is only assessed for sicca rupees, 1,46,518.— but in the following year, under the immediate administration of Nundcomar, in the soubahdarry of Meer Jaffier, after the expulsion of Cossim Ali, and as realized to the Company by Mahomed Reza Khan's management, particularly in 1178, was increased by an annual keffyet of - 2,45,232

3,91,750

TOTAL net Malgoozary of S^a R^s - 21,526

13. PACHETE rated in the same prior settlement for yielded in like manner in 1171, as nearly accounted to the Company on or before 1178, for the whole zemindarry, inclusive of a portion of the Shergahty district, with its old and lately re-annexed dependencies of Jauldoe, a keffyet of - 1,05,126

1,26,652

16. DELHALPOOR, or Dacca province, producing net to government in 1170, as stated in Cossim Ali's bundobust - 38,01,927 was yet assessed the following year, under the neabut of Mahomed Reza Khan in the soubahdarry of Meer Jaffier, though the same was not realized during a long period, if ever afterwards, to the Company, viz. a profit arising partly on salt lands, of - 1,50,823

39,52,750

18. FAKHERCOONDY, or Rungpoor, from an area of square miles, 2,679, produced in 1170 - R^s 6,10,286 but was rated the following year, in a further permanent keffyet, as realized to the Company in 1175, of - 2,75,343

8,85,629

and with the northern adjoining district of Cooch Beyhar, on the frontiers of Bootan, a new acquisition of square miles 1,302, productive territory, possessed independently by the ancient family of Narrain until 1179, when it was reduced and annexed to Fakhercoondy, with a fixed tribute henceforward, after deducting an equal sum as the rajah's allowance of half the supposed rental of the whole country, reckoned - S^a Rupees 72,000

9,57,629

assessed altogether, for a revenue - 13,17,763

26. MUSCOONY, stated in Meer Cossim's bundobust only - was even then estimated to yield a towfeer or profit of 5 lacks, though not formally brought to account until the following year, when the jagheer producing it was once more reannexed to the income of the whole soubahdarry, under the same dewanny management of Meer Jaffier's administration - 5,00,001

18,17,764

Rated all, at a malgoozary in 1171, of Amount of the 5 general heads before stated

Balance

Balance Mhalat, or dewanny portion of all the lands of the soubah, included in the remaining numbers, from the 1st to the 26th financial divisions of territory, as specified in Cossim Ali's bundobust teshkees koell of 1170	1,43,01,961
TOTAL net Malgoozary of the 26 general heads of the provincial and single zemindarry jurisdictions of, what is termed, the Dewanny of Bengal, up to the period of acquisition on the last day of 1171 Bengal, or 11th April 1765; being the clear annual proprietary rent levied from an area then increased to 71,302 British square miles of productive land, S ^a R ^s	2,15,48,506
27. Sayer, Customs, Mint, &c. variable impositions in 1170 rated - 13,72,591 were soon afterwards, under the Company's administration, considerably augmented by realization of a new improveable source of revenue to the state, before converted more largely by public exactions from the country to the private emolument of native officers, with a few favoured merchants, under the Mussulman government. The whole hitherto denominated <i>Hussil Nemuck</i> , or salt duties proceeding from	
1 st . Land tax raised on about 12,000 kallaries, each yielding 233 m ^d of salt, and estimated to produce in 1187, when struck out of the annual bundobust of that year on the institution of the new plan - 7,50,000	
Deduct 25 R ^s levied on every kallary included in the jumma of Cossim Ali, and incorporated with the other lands, supposing the number then worked 9,000 - 2,25,000	
Total - 5,25,000	
2. ROWANEN Duties of 30 R ^s per M ^d levied from the year 1179, on about 28 lacks of maunds, calculated to be the annual consumption of Bengal with Behar on a medium, inclusive of native manufactured and imported or foreign bay salt; in all, amounting to - 8,40,000	
Forming together a new additional income, which as it ought, is believed, to have been some way or other, though perhaps irregularly, brought to public credit - 13,65,000	
Amount of the whole Sayer - 27,37,591	
TOTAL Mhal and Sayer of the Dewanny portion - S ^a R ^s 2,42,86,097	

SALT LANDS, Ceded, and Dewanny.

That woody inhospitable tract of country, which, for the sake of distinction, may be henceforth termed Noondeep, bordering the sea coast in a curve, stretching across the mouths of the Ganges, about 330 British miles from Jellalore West, on the frontiers of the Chukleh of Midnapore in Orissa, to Islamabad, the port and capital of Chittagong, near the S. E. extremity of Bengal, and comprehending (inclusive of the Sunderbunds) an area at least of 7,000 square miles in isles or continent, already comprised in the general dinner-sions of the soubah, hath always been of considerable importance, as a strong natural barrier against foreign invasion, or as yielding the necessary article of salt for internal consumption. But it is only within the period of British administration, that its soil and growth of wood, both essential to the production of this valuable manufacture, have been turned to the proper financial account of the state, instead of enriching, with greater burthen on the people, two or three corrupt foujedars with a few favourite Mogul or other foreign merchants; who always, exclusively, under Mussulman government, possessed the entire trade of the country; while the larger body of Hindoo natives, employed in this and every other branch of commerce, were, as they still for the most part continue to be, mere carriers, brokers, shroffs or agent banians, receiving indefinite commission, settled at discretion by themselves.

To acquiesce however entire in the political rectitude of the principle, on which a former source of partial individual benefit hath thus been converted to public utility, or rather restored to the requisite funds of national supply; it is to be remarked, that the sovereign is not only absolute proprietary lord of the earth and water from which the salt is extracted, as well as of all the fuel required in the operation; but, by mode of agency, is the sole im-pay, receiving or entitled (besides an allowance of at least one rupee per month each, while so employed as usual in the six dry months occupation) to a further constant annual full kharije jumma of the chakergan or servants, to be cultivated by themselves in the proper season of the year;—and that the manufactured produce of a soil thus possessed, assisted by labour so purchased, is as much the civil right and saleable property of the despotic master, as the natural yearly growth of those lands termed Khas and Comar, occurring every where daily throughout the country; which, becoming for a time untenanted, are cultivated by hire or contract, on the special account of the state. Nevertheless, a species of monopoly it must be called, where all territory, with its rude or cultivated production, ap-pertains

pertains exclusively to the prince. Yet, as in its actual form, it leaves the most perfect freedom of interior traffic to all European and native inhabitants, excepting only British subjects, after the first immediate sale on the spot where produced; it differs widely from those pernicious institutions, under the same denomination, in other parts of the world, fraught with complete disadvantages to trade. At the same time, the policy of converting it into a source of revenue, seems not only warranted by the present insufficiency of public income, the extreme moderation of all other territorial burthens on the people, being greatly short of the sovereign's constitutional claim, with the expediency of thus levying the annual supplies in part from the intermediate agents of production, and partly from those employed on behalf of consumers; but is more than justified in the opinion of perhaps the ablest, most liberal, financier of the present age, and by the example of the greatest civilized existing nations. When in France (a dominion not more than double the extent and population of Bengal) the *gabelle*, which is an impost, or rather the exclusive right of selling salt throughout the kingdom, produces an annual revenue to the crown of 54 millions of livres, equivalent to two crore of rupees; and yet the king is neither territorial or saline proprietor of the rude materials required in the manufacture, more than rightful arbitrary employer of the workmen, advancing with risk the original cost of labour, involving a certain maintenance for a number of industrious, though thus virtually the sole privileged merchant for vending in the retail of general farms throughout all the interior provinces,—the great necessities of life prepared at the hazardous expense of others for the market;—the virtue and political economy then of British administration in India, must at least be acknowledged in one instance, by resumption, with improvement, of a dormant or hitherto misapplied source of public supply, under the head of *Peroosh Nemuck*, or sales of native manufactured salt, involving at all times an impost of equal weight on the country, but only fully and properly realized to the exchequer since the year 1780. Anciently, and still in common, the quantity of this article made for, and consumed annually in Bengal, may be estimated on an average, at twenty lacks of maunds each of 80 lbs. weight, produced by the labour of 45,000 Molungees; who with superior agents, including all expenses paid in money, were entitled to an allowance of about 20 rupees, usually advanced by contracting merchants, besides what was deemed equivalent to 40 rupees more, furnished constantly in land, and returned to the state from the original standard price of delivery at Hooghly, fixed latterly at 60 rupees per M^d, though afterwards for the benefit of a few Mogul monopolists, of which the principal had generally the title of Fakher-ul-Tejar, most exalted of polists, enhanced throughout the different markets of the soubah at various rates, reducible on a medium to at least 2 rupees per M^d. But since the annexation under the same vicereignty, of the province of Behar (formerly supplied with salt, as the greater part of Upper Hindostan still continues to be, from the lake Sambkur in Ajimere) the total required for home consumption or foreign exports to Asham, Napaul, with other neighbouring inland states, hath increased 8 lacks of maunds. That surplus was at first imported from the Coromandel coast, in what is called Madras or bay salt, of baser quality and value, as produced by the simple operation of the sun on sea water, introduced into shallow pits prepared for the purpose near the shore. But on the establishment of the private society in 1765, and since again, on the institution of the present public plan, it was found expedient to prohibit this branch of Indian coasting trade, affecting alone the native inhabitants of the country. And now the whole quantity in yearly demand (being on a medium 28 lacks of maunds) is manufactured in the proportion of 1/3^d in the ceded and 2/3^d in the dewanny lands of Bengal, for the use probably of 10 millions of souls there, and one fourth of that number in Behar; imposing only a moderate charge for one of the comforts of life, at the utmost calculation of all expenses, to be - - - - - Sicca Rupees 54,50,000.

- SERINJAMY, charges attending the completion and sale of the manufacture.
- (1st) DADNEY MOLUNGIAN, original complete advance of wages, now paid in money to about 60,000 salt manufacturers of all denominations, engaged for the dry season, from November to May following, at the rate of about 40 R^s p^r M^d, being near 3 R^s each person p^r month, for six months moderate labour - 11,20,000
- (2^d) AKHERAJAT ARUNG, expense of transportation to the place of sale; weighmen, erection of storehouses, purchase of utensils requisite for the carrying on of the works, &c. with all contingent charges, on an average - 4,50,000
- (3^d) RUSOOM, or commission of 10 p^r cent. to European superintendants, on the net produce supposed - 3,80,000

TOTAL net annual sales of Salt, requiring always an advance for 18 months of 15 lacks of rupees capital to answer charges, before complete returns can be made to government; which, since the year 1781, hath resumed its right to the entire original profits accruing from the manufacture, and previously in part brought to public credit under the three following heads, proper to be continued in the same forms of account, and distinct agency, to serve as mutual checks, though now to be deducted in a lesser proportion from the whole clear produce, amounting to - - - - -

of the Ceded and Dewanny lands. In 1184, the amount thus appropriated and assessed on the same territory, in addition to the net rental, appeared to be 47 lacks; which served to defray the newly stated charges of poolbundy and foujedarry adawluts, with some more recent articles of the moshairch; and in 1190, or A. D. 1783-4, after the expiration of a complete cycle of 10 years, the clear malgoozary jumabundy (settled in behalf of government, continuing still almost precisely at the same reduced original standard of one crore, 92 lacks) left for the teshil serinjamy, thus exclusively levied after accumulation of the expense of the dewanny courts, security, &c. 74 lacks of rupees; remembering, however, that in this calculation, the charges of manufacturing salt, and collection of the customs, forming together an object of 2½ lacks, and always deducted from the gross receipts of both, in the abstract annual rent-rolls, is to be set against the salary and allowances of about 140 gentlemen, servants of the company, employed in all branches of the revenue department, and whose establishments, being extraneous or foreign to the system of Mogul administration, should have no admission, into a fair comparative view of the finances of Bengal, prior to the era of the Dewanny, unless perhaps for the very inadequate proportion of one-seventh of the amount, or 3½ lacks allowed to about 44 of those gentlemen, having 15 collectorships, which is far from being attended with the necessary authority, have not the shadow of that power, heretofore annexed to rather a greater number of foujedarry and zelahdarry Mussulman residences, distributed in like manner formerly throughout the country, but with fuller effect, in executing the duties of such high important stations.

This sum of 64 lacks then, supposed here to be the aggregate of yearly supplies appropriated to pay the first interior expense of the collections while under the management of native agents, if really ascertained to be as stated, an excess of the proper income of the state proceeding from territorial funds described within the khalsa portion, but altogether new, or recently discovered, exclusive of the net malgoozary resources; so it must be considered to have existed, as well in surplus of the bundobust teshkhces of Cossim Ali, or the greater estimated revenue of 1171, as of the unaccountably diminished jumabundy of the following year, under the auspices of Mahomed Reza Khan. For we must contend there is not a single individual Mussulman or Hindoo, necessarily or actually employed in the finances, or an article of unavoidable necessary expense, now incurred by administration, (excepting the moderate salaries to indispensable British agents), that was not before equally chargeable to government, in the most economical periods of Mogul sovereignty; and therefore, though the united, free, and appropriated public supplies of the present time, fall infinitely short of their more ancient standard, the defalcation is to be placed entirely to account of the former, or unappropriated resources, involved in the first grand simple operation of reduced settlement, at the acquisition of the Dewanny. In confirmation of this position, the two following instances of assessed lands within the soubah are adduced;—and though in local dimensions, these may be thought too small or undefined, to serve as a basis for exact calculation; yet as they ought in other circumstances to be perfectly analogous, they may be here safely admitted in support of what will appear rather an unimportant conclusion, until the more full positive statement of the principal fact, now only glanced at in the comparison.

The first is, in the zemindarry of Rajeshahy, and stands sufficiently authenticated among the documents referred to in the "Plan of settlements, &c. p. 90." under the title of, a Ryot's account of rent in the village of Deknypahr, dependent on the pergunnah of Gowas, in the Bengal year 1182, A. D. 1775-6. This account, if before received in proof of the great accumulated burthen on the country, might here be exhibited to show, as well the vexatious unauthorised exactions of the zemindar from the peasantry, as injustice to his sovereign, in withholding the amount of actual collections; for it is more than problematical, whether any British administration, so far from entering into such minute detail of the revenues, as to proportion the gross assessments of a whole district to the subdivided farms of a village, have ever been able to ascertain the proper names of all the greater included pergunnah divisions, each comprehending a multitude of these smaller territorial portions. But the purpose now of bringing it forward, is still of more extensive scope; being to estimate, from the data it affords, the similar defalcation of all the landholders of Bengal, on pretence of charges or increasing demands of the state.

To proceed accordingly. The ryoty jumma of 63 begas, 6 cotta of different sorts of ground, as stated in the ausil, which certainly means a proportion of the original toomary rent-roll, equal to			
ABWABS on that capital, being the soubahdarry proportionable assessments, already described, levied to 1144 A. B. A. D. 1737 towards the end of Sujah Khan's government at 5 A. 7 C. per rupee, is	24	0	0
To 1167 or 1760, on Meer Cossim's accession 11 an. per rupee	7	10	5
To 1172 or 1765, on the Dewanny acquisition, and yearly following on various pretences, and at different rates	16	8	0
To 1181, or 1774, altogether unauthorised, rateably	14	0	17
	9	2	6
Total Ausil and Abwab	23	3	3
	71	5	8

In like manner, a portion of fussillee or harvest grounds of 79 begas 6 cotta rated according to the yearly produce of crops at ausil jumma of rupees 18. 7. 17. with abwabs similar to the foregoing of 30. 11. 4. yielded in all - 49 3 2

Making together, a revenue little short of the original, increased three-fold, amounting to - - - - - Sicca Rupees 120 8 10

Now conformably to this exaction, calculating on the same proportionable scale, the assessment of the whole soubahdarry, should pay annually to government in gross about 63 lacks; whereas its then rental little more than exceeded a third of that amount, being barely equal to the ausil jumma; and the kooll bundobust of the soubah entire, should have been rateably in like manner, near four crore of rupees, including at least one-fourth to answer supposed mofussil charges.

The second instance, comprehends the ceded districts of Burdwan, Calcutta, and Chittagong; and, as these lands offer a much more extensive field for observation, so, in being longer known, or more perfectly investigated, and including in a certain proportion, all the variations of soil, climate, or other circumstances influencing the state, with the yearly value of rude and manufactured produce, to be found in every other province of Bengal, they also must afford a juster, more accurate scale of comparison, to determine the measure of the whole by a part, than the former or any other standard which occurs within the very narrow limits of actual knowledge. The data presented to us are; a widely dispersed various territory, part advantageously and part unfavourably situated, including in all its dimensions 9,043 British square miles, of which 8,000 may be reckoned productive, forming about one-ninth of the superficial contents of the whole soubah, coming under the like class of profitable sources of revenue. The ausil toomary jumma of the same portion of land, being the fixed proportionated medium result of its value, ascertained in 1722 after the minute authoritative enquiries of many able successive administrations, in course of a century and half of practical despotic rule, was, as hath been already stated, 27 lacks of rupees, which became increased by abwabs or improvements about the era of the Dewanny in 1765, to a net malgoozary of 58½ lacks; being, either in the case of the original or accumulated rental, nearly one-fifth share of the similar periodical assessments levied throughout the whole country, exclusive of the sayer duties and more recent profits set forth under the head of Feroosh nemuck. At the same time, the separate extra collection made from the same territorial funds on account of zemindarry or mofussil charges, amounted in all the districts, on a yearly medium taken at the commencement and conclusion of the cycle of 19 years, ending in 1783-4, to Sicca R. 8,33,673. Admitting, then, this last article denominated teshil serinjamy to bear the like proportion of one-fifth, that the clear khalsa revenue of its estimated universal to the total of the soubah; it will yield altogether, within 5 lacks of its estimated universal produce at first calculated, on foundation of the actual charges, including 17 lacks for the expense of native agency in the customs and manufacture of salt. But if the mean proportion of rent and extent of territory compounded, being a seventh part, were made the ratio of *wojooahat* collections throughout the whole of Bengal, the amount would exceed 75 lacks.

2. KHARIE JUMMA, or rental of lands, alienated prior to the last corrected formation of the ausil toomary of Jaffier Khan, as a constant ample maintenance for all the inferior native officers employed in the collections or otherwise, and for the charitable support of the Bramins, with the whole religious establishment of the Hindoos. This, at present forms the grand source of emolument to the zemindars and canongoes, as well as to all the classes of public servants, subordinate to both these official heads respectively;—and by the fraudulent extension of it through their collusion, under the ignorance, corruption, or negligence of government, since the last regular authoritative appropriation of such land, which might have taken place at the permanent original settlement of the revenues in latter times; and if not the year 1722, hath become enormously great, more especially in the nature of resumptions and absolute limitation, must in the end, inevitably absorb all the most productive, still existing territorial funds of the state. The lands thus alienated, were from the beginning distinguished under the two general descriptions Chakeran or Bazee zemeen, of which the chakeran, as the word implies, comprehended the territorial assignments made for the subsistence of servants of all denominations and ranks, throughout the soubah, viz. Nancar or Khanahbarry; so, the whole or the greater part of the zemindaran, canonguan, mokuddintan, putwarrian, paikan, molungian, and rahberan, forming together a body of at least 150,000 individuals, Mussulmen or Hindoos, necessarily employed in the department of finance. Generally in the other provinces of the Mogul empire, all these classes of natives, (excepting the zemindar and molungees, the latter of which are peculiar to Bengal and Orissa), were paid by a rissoom, commission or per-centage on the amount of their collections, either in money or in kind, or they received a moshairch or monthly allowance, in the nature of wages for services performed. But in Bengal, it appears that an ample provision has been made for the whole corps officially, in free land, entirely separated from and struck out of the original rent-roll; probably from the period of the Afghan kings of the country, hence the institutions, in this particular, were perhaps adopted, by their successors the Moguls, occasioning a particular local deviation from the established regulations of the latter.

Accordingly, it was found from the researches of the Auneens, throughout those districts, to which alone they had been deputed in the year 1777, (and scarcely forming two-thirds of the area of the whole soubah, inclusive of Burdwan, previously investigated) that no less than 10½

10½ lacks of begahs were thus entirely appropriated *lakheraje*, or rent free, under the head of Chakeran, besides the nanear, zemindarian, and putwarrian, of which it doth not appear that any account, unless in a few instances, hath ever been obtained; and that valuing merely the ascertained territory so disposed of to servants, at the moderate yearly assessments of 1½ rupee p' bega, the amount would turn out 15½ lacks of rupees.

But the 2d division of the *kharije jumma*, being the *bazee zemeen*, or certain lands set apart for various uses, comprehends by far the greater portion of all the fraudulent alienations now in question. The true undoubted cause of this, will naturally occur to such as are acquainted with the bigotry and superstition of the Hindoos, the influence of their priests, and irresistible propensity to encroachment with chicanery, under presumed ignorance or negligence of rulers; when it is discovered that charitable donations to Brahmins, and endowments, for the maintenance of their various religious establishments, make up the greater part of this head of territorial funds, at present in a manner wholly dormant. It will seem nevertheless at first sight extraordinary, that either of two successive dynasties of Mussulman princes, both of the Sunnite most rigid sect of Mahomedanism, who, so far from tolerating the Hindoo worship, more frequently destroyed their temples, and imposed the *lizea* as a fine for idolatry; should yet, in the particular instance of Bengal, appear to make any provision, for the support of the local system of religion. In truth, they did not, and could not, avowedly do it, whatever might have been the lenity or policy of Akbar, in whose reign were framed the original institutions now universally received, in allowing a secret indulgence. Virtually, however, the effect was the same, whether the *rajah's* *toorel mull* and *mausing*, the emperor's first delegates for the settlement of the finances of the *soubah*, were authorized or not, to show any consideration for the ministry of their proper faith. But to what amount may have been thus clandestinely sacrificed, or by wilful negligence lost to the state, no records could then, or now, be produced to evince; and indeed, it is only of late that this portion of the Mogul empire had arisen into some estimation by its increasing riches and prosperity, that the enquiry or establishment of the fact, could be deemed of any great importance to preceding rulers. To the present, it may be sufficient to know, that all such alienations legally, and according to the constitution of India, as derived from the highest sovereign authority still formally existing, are absolutely null and void in themselves, *ab origine*; and only to be tacitly acquiesced in, on principles of policy or equity, inasmuch as they are to be restrained within bounds of moderation and universal national justice. The greater part therefore, of these spurious fraudulent donations denominated *dewutter*, *birmooter*, *bishnowutter*, *perooter*, *mahooteran*, &c. which for some years past, have been daringly made, if not even openly avowed, (from the experienced lenity of British administration) to have been conferred under a certain form of *sunnud* or *grant*, as the sole act and deed of zemindars, the mere acknowledged officers of government, in violation, or rather by treasonable assumption of the first exclusive royal prerogative, in so traiterously transferring any portion of their *cahtimam* or territorial trusts, to the prejudice of the perpetual proprietary right of dominion, besides a present enormous defalcation of the public revenue; we repeat, the greater part of these must necessarily, but with full intelligence, joined to the most cautious vigorous perseverance, be resumed; though constituting, inclusive of all other appropriations under this head, as appeared even from the partial enquiries of the native *aumecas* employed throughout the same districts, and with the like limitations as have been mentioned in stating the *chakeran*, a territory rather exceeding 45½ lacks of begas, estimated at least at 67½ lacks of rupees.

The aggregate amount then of both these branches, *chakeran* and *bazee zemeen* of the *kharijee jumma*, appears to be 55½ lacks of begas, which valued at a rupee and half each on a medium, should yield a net rental of rupees 83½ lacks -

But in this calculation, the following districts, comprehending altogether square miles 30,148, are totally excluded, as not having been subjected to the *aumecny* investigation, viz. Dinagepoor, Edrackpoor, Sylhet, Ateah, &c. Silberis and Tomooluck, Tipperah, Pachete, Rangamatty, Cooch Behar, with the muscory zemindaries entirely, and which being collectively equal to one-third of the whole area of the *soubah*, or at least one-fourth share of all the productive lands, should yield in proportion of the total of the foregoing 3-4ths 18½ lacks of begas, equivalent to - Rupees

Further, it may be admitted as certain, that little or no part of the *nanear* to the zemindars, or what may have been taken by the *canongors* themselves in land, as an equivalent for their *russoom*, hath been reckoned in this account, and which making together, when restricted to legal bounds, 7½ per cent. on the *ausil jumma* toomary, may moderately be estimated 7 lacks of begas - Rupees

Thus supposing the total of the *kharijee jumma* to be 81½ lacks of begas, yielding -

Again; this statement of appropriated lands, will be more largely verified, by proportioning the better known alienations of the Ceded territory to those of the whole *soubah* (thus supposed imperfectly ascertained through *aumecny*) than hath been already done, in respect to the revenue article of *tehsil serinjamy*. Accordingly, the districts of Burdwan, Calcutta, and Chittagong, forming a ninth of all Bengal, after various scrutinies, being found to con-

tain in *chakeran* or *bazee zemeen*, begas 11,76,808; the proportionate result for the country entire, would be at least one crore of begas, producing a yearly rental of one crore and a half of sicca-rupees.

In like manner, the amount of the two more general heads of *tehsil serinjamy*, and the *kharije jumma* (being the rents or lands in part either legally bestowed by government, fraudulently alienated by its proper officers, or unconstitutionally seized by the actual possessors, taken together) shows the whole of appropriated resources to defray the real, supposed and fictitious zemindary, *mofussil* charges for interior management of the collections, or support of the honour and dignity of a munificent sovereign, to be one crore eighty-five lacks of rupees, which sum added to the net *malgoozary* revenue of the crown, as before stated, on the acquisition of the Dewanny, makes the total of the *kham wosool*, or gross receipt of the revenue, annually raised from the country and its inhabitants at large (on the proper account, in the name or with the assumed authority of the ruling administrative territorial lord proprietor of the soil, as the sole exclusive unquestionable high representative territorial lord proprietor of the soil, according to real assessments, inclusive only of a few estimated resources, which have been actually realized or ascertained, under different administrations at various periods, from all the severally specified defined districts of the *soubah* of Bengal) to be in round numbers, five crore and three lacks of sicca rupees; while it may be further advanced, in anticipation of what will furnish the similar details for a separate essay, that when the gross rental of Behar with the *Chuckleh* of Midnapore in Orissa are taken into the account, the sum of the whole, cannot fall much short of six crore and thirty lacks of sicca rupees.

Here we must bring immediately to our recollection what Mr. Holwell, generally the most enlightened political writer of his time, on the affairs of Hindostan, and who then possessed, in a manner exclusively, all the local financial knowledge of his countrymen, published about 20 years ago on the subject of the territorial funds now in question. If it should be admitted, as it appears, that his calculation of eleven crore, goes as much beyond the reality of rents or revenue actually forthcoming (as the amount proportionably will be found to fall short of the entire original gross produce of the same lands, which ought legally to be in quadruple ratio to the sovereign proprietary dues) it is to be remembered in justice to this gentleman's authority, for which we entertain the highest respect, that he could not have been furnished with any accurate details under the distraction and jealousies of the then ruling Mussulman government, as is apparent from the allowance of two crore of the then ruling Mussulman government, for the city of Dacca; and that the 24 *pergunnahs* of Calcutta (the for the sayer duties alone, of the city of Dacca; and that the 24 *pergunnahs* of Calcutta (the circumstances of which are made the basis of his analogical computation for the rest of the country) were the only portion of territory at that time tolerably explored, or perhaps in the least known to the other agents of the Company for some time, after the revolution of 1757.

To distinguish however the net *malgoozary* revenue, expedient and proper to be drawn into the exchequer, from the total of the gross rental of Bengal, which may for the utmost safety be thus computed five crore three lacks of rupees, it will be necessary here to exhibit for deduction, an anticipated sketch of what might have been constitutionally, and in justice, deemed a sufficiently great munificent allowance, or what can in probability be actually incurred on account of *mofussil zemindary* charges of society at large, by an adequate militia, as well as to secure the interior tranquil order in particular of the great mass of the people, called Hindoos, in affording support, secretly or avowedly, for the whole *soubah*, *braminical* establishment of any possible utility. Accordingly, supposing the whole *soubah* to be composed of 400 *cahtimam* or *zemindary* jurisdictions, inclusive of 1,600 *pergunnahs*, having each a *canongoe*; and with an equal number of putwarries, 25,000 villages, every one of which reckoned to contain on an average 60 houses for as many families of rather less than 7 persons, to make the entire assumed population of 91,000 square British miles, affording throughout a territory in all its dimensions of 91,000 square British miles, being entitled to about 72,000 in some measure productive, then the three orders of superior native officers here indicated as requisite for the internal management of the finances, being entitled to about 14½ per cent. on the gross receipts; 28,000 *berkendazes* and *schundy* troops, assigned over, at a moderate valuation of one rupee per bega; 50,000 pikes forming a relief of stationary frontier districts, with a subsistence to each of 12 begas in free land, assigned over, at a moderate valuation of one rupee per bega; 45,000 *mofungees*, being the presumed original number of salt manufacturers, possessing for their permanent support, perhaps only 4 begas individually, besides a rupee per month in rice or money, for their half year's labour; together with a surplus of 2½ lacks of rupees, for pool and bhery bundy, *bazee khurch*, &c.;—will make the total of *mofussil zemindary* expenses, as probably settled to the year 1722, rather more than 25 per cent. or 36 lacks on the rent-roll of that period, being the *ausil jumma* toomary of Jaffier Khan; and if at the same time we allow, under the head of *Bazee zemeen* 20 begas of the richest productive land to have been set apart for the charitable religious maintenance of a *brahmin*, admitting of two to every village; consequently a legion of 50,000 for the whole country; we shall find the amount of all the appropriated funds, for the authorised necessary disbursements of the state, during the vigour of the Mogul empire, to have been 46 lacks of sicca rupees. But though the collection of the *soubahdary* *abwabs*, since established proportionably on the original assessment, cannot really be attended with any great extraordinary charge, while thus levied rateably by *zemindary* jurisdictions, already universally subjected to similar observations of finance; nearly 3½ per cent. additional hath been incurred under the head of *Maseoorat*, on account of these

newly accumulated imposts, or in consequence of a more extensive agency; to which being added one third of expenditure for a like increase in the quantity of salt manufactured and annually consumed, together with 4½ lacs more, to answer all further contingencies;—the total of all charges will be 56 lacs, leaving a clear revenue to the sovereign from the soubah entire, of four crore forty-seven lacs; thus, supposing a zemindarry deficiency of one crore twenty-nine lacs less than the net malgoolary of 1171, besides a reduction of one crore twenty-six lacs more on that settlement in 1172, including together a positive unaccountable resurable yearly defalcation of at least 2 crore of sicca rupees.

If however, it were allowed in a case of such importance to offer the result of a calculation, founded rather on analogous hypothetical reasoning, than on any detail of facts more or less correct in the exposition, I should be inclined to go beyond the bounds of the preceding settlement, and assign to Bengal, in all its dimensions, an area of 90,000 square British miles; of which one-fifth hilly, jungly, barren and useless; one-fifth mostly unproductive, as lying under water, towns, highways, woods, or pleasurable wastes; two-fifths a rich common pasturage with beneficial plantations, altogether exempted from taxation; and the remaining one-fifth proportion, alone in cultivation, liable to the rents of the territorial proprietary government at the established rate of the rebba, or one fourth of the yearly gross produce of 18,000 square miles each of 1,036 begas, which at the medium value of the lands of the 24 pergunnahs, being 1½ rupee per bega should yield (exclusive of salt profits, but including the foregoing collection for charges) a revenue of five crore twenty-two lacs seventy-two thousand sicca rupees.

To those who have heard of the vast riches of Bengal, and unfurnished with any local standard of appreciation to estimate them intrinsically, are forced to draw their comparative ideas solely from the fictitious more opulent circumstances of European dominion, still in a progressive state of improvement; while Asia, for ages past, hath been on the decline or stationary;—it may seem rather wonderful, that the proprietary share of a territory so advantageously situated in the temperate zone (known to be the most fertile of Hindostan, which is the acknowledged garden of the East, and productive at least of a double yearly harvest) should be even so inconsiderable as it appears to be, from the largest of our calculations. For, it will naturally occur that the lands of Great Britain, of the same dimensions almost precisely, with perhaps a more scanty population; yield a rental to the proprietors, inclusive of their present rated tax of four shillings in the pound, of twenty millions sterling, or crores of rupees, supposed to be only one-fourth of the gross produce realized by the tenantry, and which is nearly four times the valued landlord's revenue as stated for Bengal, bearing the like proportion of a quarter to the total returns of agriculture forthcoming to the Hindoo peasantry. But the relative wealth of nations, depends on the wants of the people, and the surplus product of their labour, beyond internal consumption carried abroad for sale. A seer of rice with a little seasoning, a rag, a hut, or the canopy of heaven (the whole brought within the daily expenditure of an anna or two-pence for each individual) satisfy all the natural wants of an Hindostanny husbandman or manufacturer; and if he can save at the end of the year, a couple of rupees from the produce of his industry, rated at 100 in the market, he is infinitely richer, more contented, and easy in his circumstances, than the individual following either of these occupations in England, who, after incurring a personal expense of two shillings a day, should yet be able to lay by an annual profit of two guineas from his whole estimated work of 100. At the same time, with respect to the natural intrinsic riches of country, it is to be observed, that in proportion as the soil generally is in itself fertile, so it will be found poorly cultivated from prevailing habits of national indolence; and that in Bengal the ordinary effect of relaxed industry is prodigiously heightened by the influence of climate or religion; while 2-5ths of the whole territory being exempted from rent, as appropriated for pasture, become of no account to the state, though supplying the greater share of the animal exigencies of the people. On the other hand, besides the operation of all these circumstances, in limiting the quantity or value of manufactured produce, the workmen being confined to particular casts or tribes from one generation to another (being universally mere journeymen without capitals, and depending annually on foreign merchants for advances, which must be in proportion to the extra demand) so this fund of acquired opulence is also comparatively small, to the similar resources of the western hemisphere.

To others again (who possess an imperfect local knowledge, have been misled by misrepresentation, and draw general conclusions of impoverishment, from an apparent irremediable derangement in finance, which could not be traced with experienced certainty, to its proper original abuse) the fact of moderation in our statement, may appear problematical. A superficial view of things, partial or interested information, may appear obtruded on us through the chicanery of the natives, and afterwards from common adoption, admitted as just without further investigation; a few circumscribed instances of decline in population, agriculture, manufactures, or trade; occurring to what is called general observation, expressed in terms equally indefinite, but which in truth, can only be depended on, when circumstantially stated and confined to special personal surveys of the small number of Europeans dispersed throughout Bengal, rarely a theatre of pleasurable excursion, together with the pretended grievances of farming landholders, who, presuming on the ignorance or lenity of their foreign proprietary rulers, grow insolent with the riches of accumulated defalcation, and become clamorous for remissions in the professional cant of being overrated in the yearly assessments of territorial rent: all these, have been anticipated, or might be adduced, as proofs of exaggeration in the revenue estimate in question. But the most conclusive, supposed

posed unanswerable argument, is likely to be drawn from the presumed great drain of specie, and consequently ruin to the country; first by the oppression, then the rebellious flight of Cossim Ali, with all the hoarded extorted treasure of three years tyranny. Let us however enter into detail, and we shall probably find the reasoning built on this last event, alike baseless with every other hypothesis maintained to depreciate the actual resources of the country. The usual tribute of a crore, chiefly in money, sent to Delhi for 25 years successively, ending with the soubahdarry of Sujah Khan as already stated, at least prove by induction an annual influx to the same amount through the channels of trade, as it is allowed that local prosperity was constantly increased to the close of the same period. An equal space of time thenceforward elapsed to the acquisition of the dewanny, in 1765, in which it does not appear that any remittances of revenue in cash or otherwise were made to the emperor, though it be incontestible from the rise of panchoutra customs of Moorshedabad on manufactures, that the value of exports from thence must have nearly doubled; and allowing even gratuitously that Meer Cossim might have carried off the whole of his probable treasure collected from Bengal, which before hath been stated at 4½ crores of rupees; also, that the amount of presents, &c. chiefly to British individuals, with the restitution to the company from the revolution of 1757 to 1766 together, stated in the Third Report of 1773, at rather more than 5 crores, might in like manner have been withdrawn from the currency in circulation; still it will follow, that 15 crore in specie remained in the country in accumulation of the former stock of provincial wealth, and which must have prodigiously extended all the resources of government in the latter period beyond the utmost scope to be allowed to the preceding one, so celebrated for order, opulence, and general prosperity.

If in aid of our calculation an accurate view of the commerce of Bengal, which ultimately fixeth the valued stock of labour, of rude and manufactured produce, as well as of money, could be brought into comparison with the general rental of the country, we are persuaded the result would be a collateral support of what we deduce from a combination of such independent facts, reasoning, and opinions, as have been already stated. Moreover, the subject itself, besides affording the pleasure of novelty, would, we presume, be highly interesting to the public, as forming the only beneficial justifiable grounds of the continued dominion of Great Britain over the richest of all her Asiatic possessions, and opening a field for useful speculation in experimental politics; hitherto imperfectly explored, or wholly neglected by European philosophers. The most enlightened of these however admit, that the population, industry, and universal state of things in Hindostan, have been long, in a manner stationary, or liable to little intrinsic alteration under despotism; thence concluding generally, that all the sources of national wealth alone made productive with greater extension, through free operations of commerce, must be there, rather slender, and confined to exact limits. But they are so far from saying any thing specific and certain, from which practical inferences might be with safety drawn, to guide the conduct of public measures, that on the contrary, their doctrines imperfectly explained or misunderstood, added to wrong intelligence touching the policy, civil rights, or technical language of the East, together with the necessary confusion of ideas in using the relative term *rich*, without a just local standard of comparison, have led some of our statesmen into many very important errors, by the adoption and application of maxims, alone suited to the circumstances of society in a progressive state of refined improvement, and therefore extremely different from the one now in question. Amongst the most serious of these mistakes, may be reckoned;—1st. Such as occur in considering the nature, extent, and influence of the trade of Bengal respectively to the internal prosperity of the country, or of its foreign interests, subservient to the views of the protecting power of Britain.—2dly. Supposition of a great comparative stock of labour in agriculture or manufactures, requiring a proportionate quantity of circulating specie, with a large capital necessary for annual reproduction, and capable of considerable increase by accumulation of the profits.—3dly. Condemnation of the Company's present mercantile system, as ruinous in drawing any, or so large a portion of surplus manufactured produce, instead of the ancient greater pecuniary tribute paid to the Mogul, from conquered dependencies, now destined eventually to enrich the ruling dominion of a more distant sovereign, without indeed any adequate returns on the part of the latter, except the rarest blessings of peace, personal liberty, security of property, with the most powerful national protection hitherto ever enjoyed by Indian subjects.

The discussion of these various topics at length, would require as many volumes as there are heads of discourse; and we are so far from thinking ourselves equal to the task, even if our inclination led to it, or the performance were more intimately connected with the proper subject of the present treatise, that we are rather disposed to believe that no one individual of our countrymen, however considerable his abilities and local enquiries, hath been yet able to collect a sufficient fund of experimental knowledge to accomplish such an undertaking, with any thing like a complete intelligence, or tolerable accuracy. The following summary Analysis is therefore, rather in the view of propounding so many questions to be resolved for verification or to correct assumed data of facts chiefly, than to offer any certain or satisfactory information on the disquisition.

First. On the nature, extent and influence generally of the commerce of Bengal, it is to be observed; that in itself, it is of the simplest kind, entirely confined to the rude and manufactured produce of the country, exceeding the few natural wants of a poor people almost wholly *agricoli*, mere labouring farmers, under a single sovereign proprietor of the soil, in whose behalf, to make good a moderate demand of rent for the small share of lands in

in cultivation, they are forced to carry the surplus of their industry beyond a homely consumption, to interior markets, where it is then properly distributed into two branches of inland trade; the one, furnishing the necessities of life to the rich, or class of idlers, soldiers, artificers, mendicant priests, the civil list of the government, with all such as are maintained for public service, or in the employment of wealthy private dealers of every denomination: the other, affording raw materials in silk, cotton, or such animal and vegetable productions for the use of that portion of peasantry who are journeymen manufacturers, as well as labouring husbandmen, and work up those rare inimitable fabrics, or valuable commodities serving as the basis of foreign commerce, hitherto in a manner exclusively supported and carried on by stranger-merchants, either in the hope of gain to settle as factors for their respective nations, in a country requiring nothing from abroad, yet possessing many desirable luxuries to spare, which, though the contented inhabitants wanted activity or mercantile enterprise of themselves to export, was to be done through the medium of other agents necessarily, from the greater better regulated money rental established on the Mogul conquest, or in Bengal more recently, from the constant demand of the same manufacturers on the part of former dealers, now acting both as sovereign and merchant; but who, if finding it unnecessary to bring little or no specie into the country, in the latter capacity, have also in the former, discontinued the practice of drawing the usual or any proportionate quantity out, under the denomination of a tribute.

The extent or total pecuniary valuation of this commerce, however limited in substance to the ancient standard with respect to the whole of Hindostan, hath certainly undergone a great change (as well by fictitious enhancement of price, as almost entire compression, within a single province) of all the foreign manufactures of the empire, in consequence of the three great events we have often called to remembrance; the discovery of the American mines; of the passage round the Cape of Good Hope; and dissolution of the Mussulman empire of Bejapoor. Yet after all, the utmost we can allow in 1765, with a possibility of verification from a five years medium, ending in 1785, of the custom-house rated collections for the gross trade of the soubah in question, doth not exceed in amount $6\frac{1}{2}$ crore of sicca rupees; which might be further subdivided, after its prior twofold distribution internally, into the following branches:

1 st . Articles of prime necessity; such as rice, vetches, wheat, and all other sorts of grain and pulse; fruit, roots and greens; oil, ghee, with every kind of laitage, carried to inland markets, and solely for home consumption, excepting about a twentieth part for victualling ships, for occasional supplies to the Coast of Coromandel; altogether computed at - - - Rupees	Two crore.
2 ^d . Articles of second necessity; such as salt, betel leaf and nut, tobacco, opium and saltpetre of Poonmah, &c.; sugar, spirits and bang, of universal growth and use; iron wood, chunam, earthenware, hemp, leather, wax, lack, indigo, pepper, woollen blankets or comlies; all, likewise for interior consumption, except to the value of a fifth exported in salt, opium, indigo and saltpetre - - - - - Total	{ One crore and 20 lacks. }
3 ^d . Articles of luxury; being all the raw silk, cotton and silk manufactures of the country, including the price of rude materials, with the labour, and of which two-thirds may be reckoned for foreign exportation, allowing to Europe a crore and sixty lacks, and sixty lacks more for the gulphs, coasts and islands of the Indian seas, with all the surrounding Continent of the rest of Hindostan, leaving only for home consumption about one crore and ten lacks; being in all - - - - -	{ Three crore and 30 lacks. }
To make up the Total of our calculation, as stated - - - - - Rupees	$6\frac{1}{2}$ krores.

As to the influence of such a commerce in securing with political certainty, internal prosperity, as well as the most liberal, mutually beneficial, and necessary foreign protection of Britain, it will best be shown in discussing the two succeeding heads.

Secondly. On the mistaken supposition of the existence of a great comparative stock of labour in agriculture or manufactures, requiring either a proportionate quantity of circulating specie, or a large capital, necessary for annual reproduction, and capable of considerable increase by accumulation of the profits. Taking all the ground in tillage, in the course of the year, to be 35 million of the small ryotty begas, of which perhaps, from the constitutional indolence of the inhabitants, only one third is in actual cultivation during either of the three seasons, khereef, rubbi, and bhadoovy; we may reckon for every 25 begas of the whole, one labouring farmer or ploughman, who with a family of five persons, male and female of all ages, will make the aggregate of peasantry, including manufacturers to be eight million four hundred thousand, in a total population of 10 million of souls allowed to the soubah entire. The gross product of the land, with the labour performed in different degrees by such a body of people employed in husbandry throughout Bengal, cannot reasonably be estimated on an average, at a greater rate than 6 rupees per bega, amounting in all to 21 crore of rupees, being rather beyond the quadruple of our largest assigned rental to government; and if to this be added, three crore more for the work of manufacturers and artificers, with rearers of the silk worm, we shall find the total value of the annual industry of the country, to be no more than 24 crore of rupees, to furnish an ample subsistence for the great mass in or out of productive occupation, besides a small proportion for cattle;

cattle; to provide a stock of raw materials with machinery for workmanship, or renew the seed and implements in husbandry; and lastly, to pay to the sovereign territorial proprietor the moderate fixed demand for rent, forming properly the whole revenue of the common-wealth for the support of the necessary civil and military establishments of government; valued generally since the days of Akbar in money, which then began to flow in from abroad more abundantly, in consequence of the discovery of the American mines, and facilitated commerce with Europe through multiplied channels round the Cape; or which, being re-found at home, in the buried treasure of the superstitious Hindoos, was soon again thrown into the general circulation, from extravagance, with the increased measure of internal luxury, supported exclusively by their Mussulman conquerors.

The quantity of specie thus required in current use, to regulate the money price of all things, though undoubtedly much increased in the course of the two last centuries by an extraordinary influx of fictitious wealth; hath yet at all times, been extremely small, comparatively to what might be necessary for any European state, resembling most in circumstances the situation of Bengal; and can bear no proportion to the whole annual produce of the country. For in the first place, it is observable that the bulk of the people here, being husbandmen and manufacturers, provide, independently of each other, perhaps fully for their family maintenance or wants; and as there is no occasion for interchanging the product of the respective industry of these two great orders of men, among themselves; to neither, can they have any need for the ordinary pecuniary medium of circulation. It is therefore, solely to carry on the operations of commerce, that money is ever wanted. But the value of this commerce (consisting of the surplus of the land and the manufacturers the labour, carried annually for interior sale, to answer the homely consumption of all the other inhabitants, or less important demand of luxurious foreigners) hath been stated in its greatest extent, at $6\frac{1}{2}$ crore of rupees; and of this, near $5\frac{1}{2}$ crore, exclusive of the amount of the sayer and salt revenue, should be received yearly into the public exchequer. The payment, however, of such income is not, as in other countries, prolonged to so distant a term; neither, does it depend wholly, as might reasonably be expected, on the three local subdivisions of the fusillee or harvest season; nor is it even allowed to be made quarterly; on the contrary, it must be forthcoming by kistbundy, or monthly instalments; and as the like rule is universally established for all the disbursements of government, which thus absorbs 5-6ths of the surplus product of the soil and labour, as well as for the sole expenditure of individuals, whether in servants wages, detailed advances on account of provisions, materials of manufacture, or finished work;—so we may fairly and with great safety, conclude that the circulating capital in specie, at the period now in question, was made, at least, to perform three revolutions annually; and that the sum actually required for current use, probably never did exceed two crore and 20 lacks of rupees, or about one-third of the whole value of exchangeable commodities sold in course of the year.

Accordingly, when the effective revenue of the soubah was nearly at its greatest height, under the administration of Meer Cossim, and all productive regulations of finance most rigidly executed, the average amount of rupees brought into the mint for annual recoinage, ascertained by a duty of 2 per cent. to the state, doth not appear to have exceeded the old standard of $1\frac{1}{2}$ crore, forthcoming even in the soubahdarry of Jaffier Khan; and 70 lacks more must be thought no inconsiderable allowance, for the more minute languid circulation of interior mofussil-traffic. At the same time, it is perfectly consistent with our belief, as capable of being brought to political demonstration, that an equal quantity of specie what is appropriated for current use may be employed as a dormant capital liable to occasional drains, and of more or less public utility, in proportion as it is distributed among the five several monied members of Indian society: viz. the sovereign, merchant, banker, zemindar, and manufacturing dealer. In the hands of the two first, with whom, five parts in six, will be found indispensably requisite, and make no more than what in policy or legal right is the former's due, such a proportion of the quiescent signs of wealth, being the constitutional overflowings of a superabundant commerce, may indeed be called a sinking fund;—but it is a provident one, and ultimately beneficial, because in the course of national events, it must again be frequently thrown into the general mass of currency. If the share of this dead stock, falling to, and locked up in the coffers of the third, should prove excessive, a great and universal inconvenience arises from it, in giving the command of the market to a set of men who will not fail to distress the state and individuals with most exorbitant exactions of interest, batta, discount, or exchange, in every operation of loan, credit, or disbursement. On the other hand, if a large disproportionate part of this surplus fund of cash, be acquired or left with the fourth, it becomes extremely detrimental to the public interests, and if not tending to the immediate dissolution of society by rebellion, corruption, or profligacy, is, only as the lesser evil, perhaps entirely withdrawn from circulation, literally dead and buried, never again to be brought forward, unless through chance or violence, as hath been sufficiently experienced during the whole course of lenient British administration. But with the fifth, or manufacturing dealer, who always largely supplies the deficiencies of his own active and dormant capital, by encroachment on the merchants stock (perfectly understood in the operation of incurring outstanding balances should any useless money remain beyond the requisite advances for home or foreign demand) after satisfying selfish niggardly wants, it can only serve to encourage idleness and extravagance, and enhance the price of his proper labour, without the smallest benefit to the industrious poor.

Yet if the quantity of circulating, idle or useless wealth, be thus limited; how much more so on comparison, will be found the profitable capital required for annual reproduction. This

This is a subject that affords the largest scope for speculation; but least for controversy, as being most familiar to European experience, and therefore best suited to the present abstract. In agriculture, instruments of husbandry, the seed, and wages of labour, absorb the whole requisite productive capital. Under the first head, Cattle, forming in other countries the grand article of expense, are scarcely of any consideration, in Bengal; or if otherwise, alone to the prince, through whose bounty a much larger never failing stock than is necessary for cultivation, hath been, from time immemorial, reared and fed gratuitously by a superabundant pasture; but even if this were not the case, and that any casual accession to the number of peasantry could be looked for, among a people of stationary industry, and religiously confined in the occupations of different castes; ten yoke of oxen, sufficient for the ordinary yearly three-fold cultivation of 100 begas of ground, may be purchased generally throughout the country, for 30 rupees, while less than a fifth more of the same amount, will furnish ploughs with all the other implements required, even if the rude materials for building office houses were thrown into the account. In like manner, the seed is supplied by a very inconsiderable portion saved from the annual produce, and probably for all the lands of the soubah, doth not exceed in value 20 lacks. Then supposing 14 crore to be the aggregate wages of labour for the whole year, at the rate perhaps from 17 to 18 rupees to each individual of all ages, male or female, furnished by 350,000 mokuddeman ryots, or chiefs of inferior farmers; yet as this sum, is chiefly paid in provisions daily or proportionate to the returns of the triple annual harvest by monthly instalments, so the amount required in advance, never can exceed a twelfth of the total in money and kind. In a word, we are sure of being within bounds, in estimating the whole productive stock employed or necessary in agriculture, at less than a crore and a half; in the outlay of which, the farmers are more than amply compensated by the proprietary sovereign of the land entitled to rent, through the extraordinary profits accruing from a free unbounded pasturage.

In manufactures, the capital necessary and usually employing the whole industry spared from husbandry of at least a million and a half of people, will be found still less in proportion, than what hath been assigned to the greater division of agricultural labour. All the raw silk produced in the country, and chiefly for foreign exportation, may be valued prime cost at 50 lacks; but of this sum scarcely a thirtieth part, can be laid out in the purchase of cocoons, or rude materials in their original merchantable state; and being advanced at different times of the year, according to the successive bums or crops, varying in number from three to six. Of the mulberry and product of the worm, the amount required in any given period, be- comes extremely small; and will probably be returned in sale to the first dealer, before his stock can be employed, in a second operation. Again; the labour of winders, constituting the remainder of the interval, while all the officers and implements of work required throughout Bengal for this particular occupation (in exclusion of the Company's factories, with the more recent filature buildings) cannot exceed a lack. So that, perhaps the trading stock constantly employed in the whole of this species of manufactures, until it falls into the hands of the great foreign exporter, who is often in advance for the entire yearly produce, may reasonably be estimated under 10 lacks of rupees.

In like manner, all the *copas*, *kerp*, or *kerpas*, being the Hindoory, Bengalee, Shanscrit, and Arabic terms, used indiscriminately for cotton, in its rudest state with seed of native growth, in two unequal yearly harvests may be four lacks of maunds; which when cleansed and dressed for sale, after losing 3-4ths of its original gross weight, will still fetch at the first market, under the changed denominations of Ray, Pomba, and the Arabic Keten, about 12 lacks of rupees; and to this may be added 6 or a third more, for the value of what is annually imported from Surat, but chiefly from Mirzapore, in the zemindary of Benares, requiring together a capital of 18 lacks for the full purchase of rude materials used in all the valuable cloth manufactures of Bengal, whether for home consumption or foreign exportation. The quantity of cotton thus employed, is however always bought by, or delivered out, in infinite detail to the ketences or spinners, and generally in pro- portion to their monthly work, which is at once so laborious and cheap (under circum- stances of the most perfect freedom from all restraints in the power of the sovereign, the merchants, or any of their proper agents, to impose) that though the price of fine thread spun, after losing a third more of its weight in further refinement, be enhanced to 16 times the value of the raw material, yet it is a very remarkable fact, founded on the most expe- rienced credible information, this labour scarcely yields a subsistence of 9 annas, or about 18 pence per month, being no more than three farthings a day, to each individual of a corps of industrious poor, perhaps 18,000 in all, whose work the world besides, could not supply. A fact indeed, which might appear altogether wonderful, if it were not at the same time observed, that the greater part of this body of people is composed of women belong- ing to the families of the husbandmen or manufacturers, and who could not otherwise be more usefully employed, at least during the hot and rainy seasons of the year. How- ever this may be, supposing the number of weavers, whether masters or journeymen, throughout the country, to be 300,000 employed in working annually three millions of pieces of cloth, worth at prime cost two crore and 80 lacks of rupees, including about 15 lacks for the value of silk piece goods; yet, as the amount of thread, is not above half the price of the finished manufacture, and as the capital laid out in the purchase of such materials, seldom or ever, can equal the consumption of two months labour; so the whole productive stock at any time required or actually in use, for completing all those beautiful fabricks, so much the object of our admiration, after allowing a loom of 6 rupees to be re- newed once in 20 years for every workman, will not exceed 25 lacks of rupees, being rather

less than the eleventh part of the full advances, made by the great interior or foreign merchant.

On the whole, we may venture to state as incontestible, that the utmost gross capital of every kind employed, or possible to be so, under present local circumstances, with the li- mited demand from abroad, in a yearly reproduction valued at 24 crore of rupees to answer the rent, profits on stock and wages of labour in all the various branches of agriculture, manufactures and internal commerce; falls rather short of one-sixth of the amount produced on 4 crore of rupees, of which two-thirds, may and should constantly be in some shape or other, at the sole outlay or risk of the East India Company as sovereign or merchant, to set in motion a proportionate share of all the industry of the country thus destined to feed so many millions, perhaps of the poorest, relatively, though independently, the richest, civi- lized, most useful, inoffensive, peaceable body of subjects, now existing on the face of the earth.

Thirdly, and lastly: The most dangerous prevalent error is that, which represents the com- pany's mercantile system, as ruinous in exporting any, or so large a portion of the surplus produce of their territorial acquisitions in India, without receiving the usual or adequate returns in specie, or other exchangeable merchandize. But surely those who have adopted this mistake, were uninformed of, or did not advert to, three principal local or experienced analogons facts, which seem irresistibly and decisively, to determine all the merits of the question: viz. 1st. That the Mogul emperors, formerly possessors of Hindostan, drew an annual revenue from Bengal, when its prosperity was supposed to be greatest, of at least one crore of sicca rupees in money, which never again returned into the circulation of the country, unless through the operations of commerce; still conducted probably on a larger improved scale, or at the worst, only varying in channel; and that the succeeding repre- sentative sovereigns, now entitled at least to the same net landed income, give up the claim of pecuniary tribute, because the importation of specie had ceased, inasmuch as they were themselves before instrumental to its influx, and are henceforth contented to receive their regal dues, in revolving manufactured production of the peoples labour; in support of which, they are become highly interested, as well locally in behalf of the poor native inhabitants, as nationally on account of the great important advantages derived from this chief provin- cial domain of the British empire in India.—2dly. That the people of this country generally never had, or can have, the smallest occasion for any foreign importations of goods, the necessities or superfluities of life, raw or wrought up, excepting perhaps one-third of the cotton used in home manufactures, and which, of late years, hath been necessarily furnished from abroad, on account of the increased demand from Europe, together with Hindostanny indiennes, requiring the spur of rigid, perhaps heavier exactions, to turn the attention of the peasantry from the exclusive enlarged private gain of graziers, to the narrowed more public benefits of agriculture; and that the woollens, lead, copper, warlike stores, articles of provi- sion, &c. annually brought from other parts of the world, are solely to supply the consumption of foreigners, luxurious Mussalman natives, or ambitious neighbouring rulers, desirous of introducing among their soldiery the clothing, arms and accoutrements, with such like out- ward appendages of that military discipline, which in latter times hath so powerfully sus- tained the shock of unrestrained tyrannic despotism, in its wild ungovernable career, return- ing to first principles of barbarous anarchy: and, 3dly. That the united proprietary repre- sentative sovereignty of the lands of Bengal, is virtually in right, possession, fact and rela- tive circumstances, but on a large imperial scale, almost precisely what private individual territorial property was, in some provinces of North America, and still continues to be universally, throughout the West-India Islands, with respect to local or more extensive national interests of the high, ruling, protecting state of Great Britain, and differing only in the descriptive terms of conquered and colonized dependencies, the one laboured by free- men, the other by slaves; that, nevertheless, though it be notoriously known, the yearly produce, rude and manufactured, of the latter, has been exported for a century past to the mother country, and there consumed for the most part, without any adequate returns having been made, either in specie or exchangeable merchandize; yet it never entered into the mind of man to say or suppose, that this commerce was ruinous to our insular possessions, but rather, on the contrary, beneficial in proportion to its extent; and that if France or Spain hath preserved more entire, or turned to better account territorial acquisitions in the same quarter of the world, it is chiefly to be ascribed to the genius of a government which unites every idea of right, dominion and national wealth, under the simple power of despo- tism, which is ever found most efficient in maintaining with prompt energy a distant con- trol, and drawing forth the industry of foreign enervated subjects, necessarily ruled by viceregal or other delegated administration.

It would be unfair then to fix on others, a conclusion which we must deem grossly erro- neous, without knowing whether they do or can proceed on the same grounds of facts, as influence our opinions; and, therefore, without further anticipation of what might be said on the subject, we shall content ourselves for the present, in stating simply what the amount is, or should be, of the exports in question made from Bengal in lieu of tribute, without any proportionate importation in return; and how far it becomes beneficial to the English, exclusive of all concomitant political advantages from the possession of such an extensive empire, in the midst of the establishments of other rival European states; considering the exports merely as a branch of the public revenue of the ruling dominion involved, necessarily in two operations of commerce; the one, direct from India; the other, indirect by the way of China.

326 Appendix to Vth REPORT from The Select Committee on [No. 4.]Mr. J. Grant's
Analysis of the
Finances of Bengal.

In respect to the former, it appears that (Appendix N^o 24, Ninth Report, Select Committee of the Commons 1783) on a medium of 4 years ending in 1779, that the prime cost of piece goods from Bengal, amounted annually to current rupees 49,32,382, which, estimated at the Company's then rate of exchange, being two shillings per current rupee, make,

National income on that capital under the heads of	£. Sterling	493,238
CHARGES: Customs paid to government annually	- - - - -	301,091
Freight, demorage, and 5 per cent. warehouse, &c.	- - - - -	96,774
PROFITS accruing to the East India Company	- - - - -	104,520
		502,385
TOTAL gross average of Sales of Piece Goods in England after deducting 6½ per cent. discount, is	£.	995,623

Now, supposing the Investment increased this year, as desired, to one kroro of sicca rupees, giving up the privilege of exporting raw silk to individuals; then the national gains, nearly in the same proportion of once and a third more, may be estimated at £. 1,172,231. of which £. 700,000. for customs to government.

On the same authority, and from a like yearly medium calculation of the trade of China, it appears,

That the prime cost of Tea imported in England was	£.	244,413
The national income on that capital, under the heads of		
CHARGES, customs paid to government annually	£. sterling	218,862
Freight, demorage, and 5 per cent. warehouse	- - - - -	193,927
PROFIT to the East India Company	- - - - -	179,582
		583,371
TOTAL gross average Sales in 1779, after deducting 6½ per cent. discount	-	827,784
To which we apprehend may be further added the		
REVENUE of Excise on this amount annually, on a moderate estimate	-	400,000

Then it is to be observed, that of the capital required in so beneficial a commerce, the sum of £. 200,000. has been, or ought yearly to be supplied from the Presidency of Fort William, as it may be done with the greatest facility, convenience and advantage, without any exportation of specie, by remittances made to China for sales of opium, through an exclusive company of private merchants trading on their own accounts to the Eastern coasts and islands from Calcutta; and that all the British income forthcoming from this reduced capital, calculated on the foregoing scale of national profits, will not exceed £. 804,679. yearly, of which only a third or £. 268,226. properly belongs to the soubah of Bengal, the rest being furnished from Behar. Yet even this amount being, with the clear produce of piece goods, a total annual public gain of more than £. 1,400,000. sterling, of which £. 900,000. in Customs or Excise, being the interest at £. 4. per cent. of £. 22,500,000. of the national debt, make the commerce of Bengal, as derived from the territorial revenues of our possessions there, an object of the first national importance; and we insist, and will maintain, that such or even a more extensive trade than is now carried on by the East India Company in exports from thence, without returns of exchangeable merchandize, is so far from being destructive to the country, that the necessary standard of finance, the ease, welfare and prosperity, of the society at large, particularly the class of manufacturers absolutely and almost entirely depend, on its continuance; while sixty lacks of foreign remaining goods for exportation, must be deemed a most liberal equitable allowance for all the other European companies or mercantile adventurers; especially to those, after perpetrating a most atrocious murderous deed of rivalry, to be forgiven, not to be forgotten, by Britons, are still so jealous of securing exclusively, the trade of their own Eastern possessions.

II.

HISTORICAL and COMPARATIVE VIEW of the REVENUES of BENGAL, under established practical forms of rating and levying the public Assessments annually, in the detail of provincial and actual Zemindarry Divisions of the SOUBAH.

To the Right honourable CHARLES Earl CORNWALLIS, K. G. &c. &c. Governor General in Council, Revenue Department, Fort William.

My Lord,

I HAVE now the honour to lay before your Lordship in Council, an Historical and Comparative View of the Revenues of Bengal, under established practical forms of rating and levying the public Assessment annually, in all the detail of provincial and actual zemindarry divisions of the Soubah. In this is comprehended,

1st. The Tuckseem-pergunnah distribution throughout such portions of territory (ascertained generally, by recent geographical measurement, and described more minutely for financial purposes, by a permanent pergunnah valuation, completed long since under the vigour and highest delegated authority inherent in the Moghul empire) of the present ausil jumma tooimary or original rent-roll, instituted in the soubahdarry of Jaffier Khan, about the year 1127 of the Bengal era; finally corrected in 1135, towards the commencement of Suja Khan's administration; and set forth in a record stated by a late member of this government (Mr. Francis, in his Plan of settlement of the Revenues, A.D. 1776) as still existing amongst the archives of the khalsa, or exchequer, at least in the abstract of the thirteen greater divisions of the country, named chucklahs.

2d. The proportion of Abwabs assignable, and in the total exclusively incident, to entire zemindarry jurisdictions, being in the nature of further additional land-rent levied rateably on, and since establishment of the ausil jumma; at first through soubahdarry authority, afterwards confirmed virtually or in form, by the acknowledged sovereign power of the empire; until ultimately consolidated with the original rental in 1169, or rather, as ought to have been done two years later, on the Company's acquisition of the Dewanny, in nine different articles of new assessment, under so many various denominations of technical significance, extending universally to all the districts of the soubah; but with partial distribution in an aggregate portion of the whole amount of increased exaction, among the several zemindars, or official landholders, according to the supposed capacity of their respective eahitimams, or territorial trusts, which, though always of indefinite or fluctuating extent, were to be thus additionally assessed, in behalf of the state; generally, by entire zemindaries, without entering into the usual detail of the tuckseem-pergunnah war, left as an important operation on this occasion, solely to the landholders themselves, and thereby productive almost of all the abuses or derangement now complained of, in the actually established system of Bengal finance.

3d. The Keffyet, or profitable encrease, alone applicable to khalsa territory, and to be discovered by hustabood investigations into ancient and actual sources of the public revenue; in the Dewanny portion of Bengal, almost exclusively restricted to the foujcdarry districts of Purneah, Rungpoor and Dacca, with the zemindaries of Beerbhoom and Dinagepoor; where being found by Cossim Aly to have long existed in addition to the ausil and abwabs legally established by government; appropriated as the private perquisite of aumildarry financial management, by the officers entrusted with the interior superintendence of these five provincial jurisdictions, the amount of course became resumable on account of the state, and was accordingly in 1169, regularly incorporated with the other funds of the exchequer, by the constitutional form of pergunnah divisions, and a simple assessment, like the original, for each; absorbing the whole of the actual collections, after deducting a reasonable customary allowance for defraying the necessary expense of serinjammy-mofussil, including all charges of zemindarry agency. It may be proper here to observe that this, and the preceding head of the present work, appear also, and generally stand confirmed, in Mr. Francis's treatise before referred to, in the essential though only abstracted form of an account, ascertaining barely the amount of new assessments in addition to the ausil, but without any local distribution to fix the demand practically, on divisions of the country, the landholders or other revenue superintendents.

4th. The Towfeer, or improved rental of Jageer territory, beyond the original standard of assigned valuation, and always proper to be resumed by government on extinction of the feudal grant, in Bengal ascertained, and entered in 1165 on the public records, kept in a separate duffier or department different from that of the khalsa, distinguishing such appropriations of land to the nazim, the dewan, and in support of the marine or garrison establishments of the soubah; but then only partially brought to the credit of the exchequer in the two last-mentioned instances of assignment, while both the former jageers, together with

with that of the bukshi, or commander of the troops, were rated asil and towfee to the respective officers in trust, until the gift of the dewanny to the Company in 1172, and treaty with the actual subahdar, surrendering at the same time conditionally his proper official income; when the improved as well as original rental constituting the latter acquisition, should have been passed to account, yet appears then to have been fraudulently concealed or embezzled, and the very term by which it was to be technically understood carefully suppressed; and now only accidentally brought to light, with indication of the specific funds of territory to which made applicable, or from whence still forthcoming substantially, after a lapse of nineteen years of financial British administration.

5th. A statement of the aggregate of all the preceding sources of revenue, in the same familiar detail of existing local divisions, constituting the highest neat bundobust, or yearly settlement of the maal and sayer, including the entire land-rent, customs and duties, legally established in behalf of government throughout the country, in this case considered to extend to Behar and Midnapoor in Orissa, after deducting certain allowable charges of zemindarry management (in Bengal classed under the head of Serinjammy, when supposed more fully liquidated on ascertainment of the hustabood, or that of muscoorat, when compromised with the landholder for a small specific sum, in consequence of the prevalent system there, of levying proportional abwabs, admitting of no increased expense beyond the appropriation for the asil) until the very moment of the Company's acquisition of the dewanny, or the end of 1171, and somewhat later in their proper ceded territory, in order to exhibit the ultimate standard of its improvement: hence continued in stating remarkable periodical settlements in a circle of nineteen years of English management, and finally brought into comparison with the last jumabundy concluded in 1190, terminating on the 11th of April 1784; when, after deducting from the amount herein set forth, alone the like articles of mofussil expenditure, or such charges of native interior agency on account of the collections as were allowed in the beginning to show the neat public income of the exchequer; a defalcation or diminution of about one crore and twenty-eight lacks of rupees, annual rent, appears in that time, to have arisen on the whole clear revenue of the British dominions in the soubahs of Bengal, Bahar, and Orissa; and which diminution, having for the most part taken place at the original settlement of the dewanny revenue in the nabut administration of M. R. Khan, suddenly, unaccountably, and as it appears, fraudulently, the same not being duly notified, nor since in any shape regularly made known or justified to the representatives of the constituent authority of the Company; or in a lesser proportion occurring subsequently, through progressive yearly decline of effective income, more than accumulation of any incurred unnecessary charges of internal management (both however in like manner unexplained, at least in the usual minute detail of time, place, occasion, and other local circumstances, so essentially requisite to check the conduct of provincial agents, or establish a valid plea for the smallest remission of the former highest constitutional demand of the aggregate jumma. Admitting the generally acknowledged improved condition of the country, under the lenity of the British government; also considering the moderation of that greater ancient assessment, comparatively made manifest in the increasing produce of the ceded lands, which were equally rated at the period of acquisition with the larger portion of dewanny territory; so I have thought myself sufficiently well founded in stating the whole as a recoverable defalcation, proper and easy henceforth to be brought back into the public exchequer annually, without any additional import, but rather with the effect of a considerable decrease of the burden of present exaction on the peasantry, and country in general.

A work already delivered in, more particularly entitled, *Analysis of the Revenues of Bengal*, with reference to a still anterior treatise on the "Political state of the Northern circars," involving the general principles of Indian finance; may be considered together, as comprehending the theory of the present performance, distributed under the same heads, and by a similar arrangement of the subject discussed. But the former was merely an abstract, which, however necessary as a key to understand the technical terms, and constitutional forms of the Moghul empire, in establishing its proper system of assessing the country; could not be applied to actual practice, according to the current modes and known territorial divisions of Bengal. Its greater volume, surpassing even considerably that found necessary in exhibiting the detail, was only the inconvenient circumstance attending a production, brought forward by a simple individual, as yet standing alone and uncountenanced, in opposition to recent prevalent opinions, the interests, the prejudices, or passions of thousands: an individual, conceiving himself called upon by public duty, to expose great and dangerous errors of state importance, adopted originally from ignorance of local institutions; growing into habitual existence through negligence, and supported by the whole corps of natives employed in the executive management of financial trusts, some of which, with circumstances of suspicion little short of positive evidence, were to be made once more appear under an imputation of wilful fraud, in the concealment or embezzlement of the proper resources of government on the company's acquisition of the dewanny, and henceforth, instrumental in the effect of perpetuating the evil. Repetitions to enforce a point of seeming consequence, explanations to elucidate, various epithets to convey precisely the sense intended by expressions, otherwise of indefinite meaning; and in many instances, those who might think themselves implicated, and were the most likely to be consulted for information; yet perhaps only to be thus answered in advance, by long winded periods, often requiring more than a single circumflex. These, with many acknowledged imperfections of style and manner, swelled the bulk of an intended epitome, no doubt, beyond its proper size.

size. Even the present work, notwithstanding its greater minuteness in a narrower compass, might possibly still farther be compressed with more perspicuity, under abler hands; but however this may be, the substance of it, will appear so wholly new, and may be deemed of such importance, either in particulars, method or application, when serving as the basis of an official proposition which I shall humbly crave your lordship's permission to offer for consideration, in virtue of my appointment as *chief serrishtedar*; that I hope here to be previously indulged in endeavouring to explain still farther the nature of its component parts, as before more generally described; attempt to evince the utility, and establish the authenticity of the whole.

First, with respect to the Tuckseem pergunnah-war of the Asil Toomary Jumma. This original assessment resembles the Domesday valuation of England; but it is infinitely more perfect, regular, and minute, as being the operation of many succeeding administrations in a century and a half, of the most powerful despotic rule over a dominion gradually improving in its territorial sources of national wealth, and as extending to the whole actual revenue of the country, parcelled out in the smallest measured divisions of land by the sovereign, as the sole virtual proprietor, therefore entitled to, and receiving a reasonable proportional share of the gross annual produce of the soil, settled ultimately at one-fourth by pecuniary estimation; exacted from the ryots or peasantry in the manner of rent, though forming the entire income of the state, to be collected through general official farmers, called zemindars or landholders, acting by special writ, termed *sunnud*, of indefinite duration, and revokable at pleasure, conferring certain jurisdiction, rights and privileges, understood always to include *nancar* or subsistence, in a real estate, calculated to yield five per cent. on the royal collections, as a reward for the more universal permanent trust reposed in them, with a *russoom* or commission in money to the like amount, when making themselves answerable by bundobust, or agreement for regular payment of all the dues of the exchequer, according to the ascertained fixed demand on the country, after deduction of every other necessary incidental charge of interior management, under the head of serinjammy. From this description of the tuckseem toomary jumma, it will appear to be not only the ground-work of finance, the only constitutional source of public revenue; but it is the grand important instrument, and intended result of the power, the institutions, and imperial establishment of the Moghuls, in all the conquered provinces of Hindostan; proportioning and ascertaining the measure of military strength, by an invariable standard of civil income; absorbing the entire rental of the subdued territory, exclusively claimed by the prince, excepting throughout those temporary benefices bestowed by himself in *jageer*; and thus, uniting every idea of real landed property in the crown, instead of being parcelled out, as is generally the case in Europe, among individual subject proprietors, usually taxed only for a small share of their land rent exacted from the peasantry, proportionably to the gross yearly produce, perhaps at the same rate that limits the sovereign's similar claim in India. Independent of the many apparently irrefragable direct proofs from history, civil institutes, and financial records, that might be adduced in support of the theory here advanced, descriptive of the nature of the toomary jumma, it may be considered an irresistible argument in its favour, that it is the only one, by which the established practice in levying the assessments in fact, form, and right, emulating empire, can be at all justified; seeming inconsistencies in fact, form, and right, entirely reconciled; and the whole system of Hindostanny finance, clearly and simply accounted for, on the single principle which assigns exclusive proprietary dominion to the emperor over his conquered estates, and converts the ordinary fixed rental of these, into what is called or virtually meant, by the entire existing public revenue.

On the subject of the utility of the original rent-roll in question; it would be ignorance or presumption to say much under your lordship's administration. We see daily instances of that spirit of simplification, order, economy, and systematic arrangement, before in a manner unknown to the British establishments in India, now operating a reform in every department of government, and unfolding itself as rapidly, as length of time, local experience, and sure intelligence (conveying a sufficient knowledge of probable moral consequences) can authorize the execution of important measures. Accordingly, in the commercial line, to acquire a just universal standard of comparison, so indispensably necessary in the vast transactions of the Company, to regulate the disbursements, and check the conduct of agents in the annual provision of instruments; it was judged requisite, to learn the price of original purchases, and from thence trace the gradual enhancement of their value in the accumulation of successive charges, allowing reasonable profit on stock, with wages of manufacturers labour. To limit and controul the expense of civil or military architecture; it was found expedient to ascertain a true medium estimate by measurement, of the works performed. Thus, in all operations of political economy, it is alone by the square and rule, a knowledge of elements, or going back to the origin of things which are progressive in their nature, that we can arrive at any truth or certainty: without such instruments and method to aid the soundest reasoning, the science of administration must ever be fluctuating, vague, and prove a source of perpetual error in all our determinations. It is not, therefore to be supposed, that the revenue department involving the most important concerns of government, should be alone neglected; or that the advantage be denied and application rejected, of a record of the highest authority recently brought to public light; being the known foundation and true practical measure, to form an idea of the dimensions of the vast existing substantial structure of our finances in this country; and indeed, in itself, the very body, most substantial part of the whole edifice.

Secondly, the nature and utility, substance and arrangement, of the three succeeding divisions of *ahwab*, *kelliyet*, and *towfee*, in the present work, seem equally important and obvious

obvious. They arise naturally in taking into consideration, and are essentially necessary to comprehend, the system of the collections in Bengal: they form all the legal established additions to the original assessment of the soubah, until the period of the company's acquisition of the Dewanny. The capacity of the country to bear them to that era, was experimentally proved in a gradual accumulation of the burden of imposts to which the zemindars voluntarily submitted, rather than lose the larger indefinite advantages of their official trusts by regular hustabood investigations, which were to restrict their own profits to the constitutional allowance of one-tenth; and the greater ability of the people since, of sustaining a still heavier load of taxation, is sufficiently evinced in the notorious usage and daily discoveries made of new unauthorized exactions, over and above the old regal dues. These further improper demands, can neither be discriminated or repressed, until those of prior institution, sanctioned under the authority of the state, are clearly ascertained, distinguished, and apporportioned with practical exactness to known or measured portions of territory, to which they were originally made applicable. Accordingly, while by a fallacious representation of the method pursued in concluding the first bundobust under British administration, it was erroneously believed and negligently admitted, that the utmost requisitions of the Mogul exchequer were therein comprehended, and consolidated in the form of a simple assessment, it appears that at least one-third of the amount was suddenly, fraudulently, and unaccountably sunk; and while government, under an idea of relief to the country, was thus simplifying its operations with a few landholders, these, were increasing the complication of their demands on the peasantry, by novel, unwarrantable levies, grievous to the subject, or injurious to the prerogative of sovereignty. In short, it is alone by going to the fountain head of public revenue; tracing the progress in the various channels, through which it has been ordained legally to flow into the general treasury, that we can learn the true aggregate of the whole, and fix a genuine permanent standard of future exaction, founded in truth, and proportioned in moderation with all moral certainty, to the actual existing sources of national income. To consider such objects in their more advanced complex stage, unite them, and be sure of embracing the whole, is impossible, without retrospective enquiry and following each in its course, from the place of original outset; and therefore, nothing can be more futile, vague, and uncertain, than the result of investigations, alone applicable to present situation, thus instituted to acquire a knowledge of the real collections. Instead of coming to a right conclusion, and forming a just comparative standard for future settlements, opinions, and operative measures subsequently adopted, have been more fluctuating than ever; the effective ordinary supplies of the state from land have been continually on the decline; and to remedy the evil or make it stationary in its actual circumstances, a misinformed distinct legislature, could only devise expedients suggested from hence, or those occurring from views familiar to itself, totally dissimilar to the local state of things in this country. Hence, the idea of a bundobust for a term of years, where the sovereign's proportion of rent is already permanently established, and the amount to be exacted might now be fixed for ages, at least, during the unvaried standard of current money, being the necessary medium of revenue estimation, and subject only, as usual, to annual adjustments with the zemindars, depending no doubt, on various incidents affecting here, as well as every where else, necessarily and exclusively, a proprietary income, but under proper restrictive regulations, long since reduced to a system, attended perhaps with fewer inconveniences to the landlord of a province in Hindostan, than to the individual possessor of a small private estate in Europe: and hence too, the erroneous notions of a quit rent; the supposed hereditary nature of an office like that of the Company's vesting them by sunnud with a certain territorial jurisdiction, termed zemindarry, over the twenty-four pergunnahs of Calcutta; with various other such like opinions founded on no authenticated facts, but in violent opposition to the laws and constitution of India, referred to by a late act of parliament as the future code for the dispensation of justice throughout all the British dependencies there.

As to the authenticity of the papers composing the materials of the treatise now in question, were I disposed to avail myself of fortuitous circumstances to stamp their credit, I might observe, that almost two years have elapsed since first I presented the theory and abstract of the particulars set forth; that I avowedly staid in the country a twelvemonth, to afford an opportunity of bringing into discussion, to explain and elucidate such principles, facts and opinions, as might be liable to doubt or controversy; that I have nearly doubled the period of my proposed residence here, in consequence of an appointment, which however flattering to my ambition, as an honourable distinction, could never be courted by me for its pecuniary emoluments, and was rather contrary to my private views, or the inclination I then cherished of returning to Europe; that nevertheless, I have never as yet been called upon specifically to justify the whole or any part, of what I presumed to state to my honourable employers;—from all which, I might reasonably draw an inference of acquiescence, if I could pride myself with the idea of not having deserved or suffered rather a silent neglect. I could further shield such documents as I may be possessed of; and have to bring forward in support of what I have ventured to advance one of the most powerful weapons hitherto used to screen native delinquency, and which otherwise might, on the present occasion, be turned against myself. To manifest this, it is to be recollected, that the *mutseddies* of the khalsa, in the period of the Company's Dewanny administration, have invariably represented, when questioned on the subject of anterior accounts, that all these were lost or carried away, in the troubles of Cassim Aly. Now as all my papers of apparent official origin have reference to this supposed era of destruction, or even to times much more remote to it, it would follow, that they must stand singly and not fairly to be controverted, much less invalidated by any authorities of pretended equal weight produced, through the disqualified personal channels of regular

gular intelligence. But as I am not afraid to express, that my object is simply the discovery of important truths; neither shall I be ashamed to be detected, in errors admitting of uncertain construction as to will, if they should in any manner prove, the means of attaining the desirable purpose suggested. I therefore waive all claim to give such equivocal pretensions of authenticity to the written sources of my own particular information, if called in question, on grounds of candid scepticism. They must rest on the merit of their proper intrinsic worth; however much or little valuable matter, may be contained in them. All the indulgence I shall have to bespeak in their favour is, that when they only stand in opposition to opinions recently promulgated and adopted; (these, as yet unsupported by any proofs of fact, or clear deductions in reasoning from analogy, comparative views, or experimental knowledge of true local application, and still only floating in popular imagination, bewildered by the fused contradictory reports, chiefly of uninformed or superficial observers) the advocates for such opinions, who may also come forward officially as opponents to the system which I have endeavoured to prove to be the true existing one of our Indian revenue, and with the design of invalidating the authorities on which I have proceeded, be required in the first instance, to discuss or state the grounds forming the basis of their own particular theory, repugnant to facts of long established practice, and the oral or written testimony of the best informed individuals of our countrymen in this country, of anterior and longer experience in financial administration. This seems a prudential or necessary preliminary, to remove ill-founded prejudices and censure an unbiassed determination; for I do not pretend in all cases to be able to bring demonstrative undeniable proofs of what I may have asserted, perhaps often depending on internal, or at best presumptive, evidence. But with respect to the comparative statement forming the ultimate division of the present work, as far as my informations may be supposed to have been drawn from the public records of the Company, I hope I may be permitted to claim still greater indulgence for probable inaccuracies or wrong intelligence; having given no trouble of official searches here, and having confined myself entirely to the materials found in published reports, extremely imperfect and irregular in their nature; frequently delusive or contradictory in representation.

Having thus finished, my Lord, the proposed description by analysis, of the contents of the accompanying manuscript volume, I now beg leave to offer for consideration, in terms and circumstances of situation already mentioned, and in as concise and simple a form as my understanding can suggest, the official proposition announced as founded on the substance of this and a former treatise, including with particular accounts of the revenues of Bengal; similar details of those of Behar, and the Chucklah of Midsapore in the Soubah of Orissa. Dividing it into two parts, it may stand as follows; viz.

PART 1st. That all abwabs or taxes of every denomination, imposed and originating since the period of the Company's accession to the Dewanny of Bengal, Behar and Orissa, applicable alone to the territory so usually described, in exclusion of the ceded lands, be henceforth discontinued, totally and finally abrogated, as altogether unnecessary in their effect, unauthorized by the sovereign authority, a violent usurpation of its rights, and probably productive of great oppression to the lower orders of the people, comprehending the whole body of ryots, husbandmen or manufacturers.

PART 2^d.—That the British government within the same districts from this time forward, and for ever (at least until a more easy constitutional suitable mode of rating the lands can be adopted) do restrict their full annual demand of revenue or rent from zemindars, farmers, and subjects at large, to the ascertained legal standard of exaction in the moment of acquisition, and subjects at large, to the technical descriptions of Ausil, Abwab, quiring the Dewanny grant, extending to, and comprising the whole original and increased rental, then authoritatively established under the technical descriptions of Ausil, Abwab, Keffyet, and Towfeer, on the Jageer and Khalsa, Maal and Sayer funds of the Dewanny; to be in future, levied in the form of a simple assessment, proportioned in the aggregate, as heretofore in detail, throughout the same divisions of the country, and alone subject to a deduction of the like amount, for all mofussil charges and native management of the collections. But, that in the ceded portion of territory, the demand be made according to the greatest improved jumma, founded on hustabood investigations, within the period of the Company's administration; with a diminution however, always to be allowed here, and every where else, for real, irrecoverable, inevitable losses, or abstractions from the actual sources of revenue then forthcoming, and occasioned by any calamitous circumstances, decrease of population, or decline of yearly agricultural or manufactured produce, to be calculated for whole zemindarry districts, on a view of their respective gross funds, generally, not partially considered, to be set forth and proved by the officers of government or zemindarry occupants, with circumstances of time, place, occasion, and peculiar local incidents, in all requisite detail of villages, broken and entire pergunnahs, to evince the temporary or continued necessity of a remission in all, equal to the difference between the highest settlement of former times, and diminished bundobust of the present computing charges of serinjammy and native agency in both instances, on the same scale of the allowed total, or compromised expenditure of muscovoat.

The principles of this proposition, are drawn from two political axioms, applicable to either of its parts in their conclusions, as commonly admitted in every civilized society, but essential to the financial policy of Hindostan; one, that the sovereign alone hath the power of assessing the people or country, whether done under the form of a rental or ordinary taxation as understood in Europe, and that therefore all such burthens imposed by official or private authority of subject zemindars and farmers, though on pretence perhaps of the increased demands of the state, in its annual bundobust agreements, when no augmentation in fact took place beyond established forthcoming sources of income, are in

their nature fraudulent, grievous, or unconstitutional, and ought always to be totally remitted, and finally annulled as soon as discovered: the other, that government hath a right to, and should receive the full amount of revenue levied under its proper authority, and generally where no tyranny exists, proportioned to its exigencies, or otherwise be circumstantially informed of the cause, with sufficient proofs of the fact of eventual inevitable deficiencies; that therefore, it is just and reasonable, in determining the measure of present supply throughout the British provinces, to recur to the highest standard ascertainable of past legal exactions, of which the necessity of continuation with a possibility of being still realized to their fullest extent is strongly evinced by further new impositions, in addition to the old, though without any public sanction, and that the defalcation occurring on a comparative view of statements showing the greater, with diminished income, be always deemed wholly recoverable, until the contrary be proved demonstratively.

As leading, however, to a great practical measure (supposing no innovation in the actual system, or any essential immediate dependence on the grand original principle of Indian finance decisive of the question of territorial property) yet the instantaneous adoption of such a proposition, may require the further support of propriety, equity, or political expediency, in popular acceptance of the terms. The former, it is hoped will be found, if not entirely on an abstracted view of the fitness of the thing proposed, at least in its conformity to what seems to be the true spirit of the late regulating act of the British Parliament, referring to the laws and constitution of India, in determining the mode and rate of future zemindary assessments. The second, may then be presumed to rest on grounds of equally acknowledged validity, particularly when the true professed object in contemplation goes only to a complete legal re-adjustment, on the most perfect principles of justice, of real or original civil rights appertaining to the sovereign, the Indian landholder, and ryot respectively. But the third term, suggests a more complex idea, and may alone be admitted in common apprehension, to support the proposition offered, after many distinct considerations of the subject in reference.

Political expediency, accordingly, in one point of view, is to determine whether the constitutional claim of income acquired from our predecessors in dominion, ought not to be enforced, under supposed most affluent circumstances of situation, as being proportioned apparently only, to the experienced exigency of a government much more powerful in numbers, and more economical in all its operations; in a country; where revenue is rent, and cannot properly be augmented or diminished, but with variations in the state of industry, or a change in the relative value of money; where therefore, the hoarding of a treasure for contingencies of war, is policy; where the great mass of the people have always been, and must ever remain, dependent slaves on the despotic authority of their superiors, being timid, superstitious, knavish, without landed property beyond their farms of pottah, leasehold; rich individually, in the fewness of their natural wants; comparatively poor in society, from numberless moral and physical causes; doomed to the perpetual oppression of their zemindars, when these have the power of acting without controul, and who on their parts, on the other hand, are either servile or headstrong, in proportion as they feel the strait or slackened reins of higher despotism, but who in all cases, from a spirit of bigotry or natural propensity to the fraudulent acquirement of riches, for the purpose in effect of miserly future concealment, would suffer torture rather than part with a rupee of such ill gotten wealth, and perish in rebellion sooner than surrender the plunder of a district which they have been appointed to manage by bribery, and permitted to oppress through the corruption and neglect of their constituents; in short, a country where a warm climate, fruitful soil, and the stubbornest religious precepts, influence unconquerable habits of indolence; lead to a pastoral life; and make the natives in general, so averse from agricultural labour, that the spur of taxation is ever necessary to quicken improvement, so far as to insure a produce in the least beyond the scanty subsistence required by the cultivators themselves; yet a country nevertheless (with reference to the Soubah of Bengal alone) from which the Mogul emperors, by moderate, wise, and effectual regulations of finance, drew a neat revenue in specie annually, clear of every soubahdary or provincial charge civil and military, of upwards of one crore of rupees, or a million sterling, from the beginning of the present century until the period of Aliverdy's usurpation, and universal disorder throughout the empire in consequence of Nadir Shah's invasion; a sum at least three times as much, as ever the Company derived in like manner, on an average of years from the same territory.

In another point of view, perhaps more just, as supposing the opposite circumstances of a distressed situation, the expediency of extending our resources, at least to the utmost practicable bounds of right, will universally be acknowledged. It is ever difficult to ascertain a true economical standard of public exigency, to answer the design of proportioning exactly the necessary demands of the state. In India where revenue is rent, and industry generally long since stationary, the scale is also limited; and extraordinary wants must be provided for in advance, from the ordinary means of supply, considered always as stretched to the greatest length of a proprietary income, or invariably fixt at the entire original receipts from the country. It is on this principle, and this alone, that we have seen Bengal almost overwhelmed with debt, but no idea ever entertained of the possibility of farther or proportionate taxation; that year after year, remissions have been granted for the intended relief of the ryots, on vague representations of calamitous losses disabling them from the payment of their stipulated rents to government, though without any precise or adequate knowledge of the gross rental to ascertain the reality of such pretended losses; that the Mogul has entered into the minutest detail of landlord, in the measurement and valuation of his imperial domain, as appears by the Ruckbah accounts of whose soubahs still preserved amongst the archives of Delhi, and that the Company's representatives themselves have more

more than once in every year of their administration, exercised the zemindary functions in what is called a *khas*, or special collection, receiving immediately into the public treasury from the lower farmers and husbandmen, their full rental, allowing indeed impropriety, when supposed to extend to the entire sources of a distinct one tenth, instead of properly, a twentieth part, as the landholders full appointed salary of agency, besides an equal portion for defraying all other expenses of the mofussil, and together chargeable on the sovereign's rebba, or fourth of the whole annual produce of the soil shared with the peasantry. In all these instances, the principles of a proprietary income are glaringly manifest, and though of late unaccountably overlooked in speculation, have, in fact, had constant operation in practice. It is alone in assuming the false medium of actual collections, as the true ultimate standard of right or genuine receipts, that distant rulers may mistake their object. But the error is imputable to local misinformation; and can only be corrected at the source of the evil. I do not however pretend to be sufficiently acquainted with the ways and means of, or services to be provided for, under this government, so as to be able to state with accuracy the amount of present exigency, and prove it to require the whole aid of expected resources on adoption of the proposition now offered, for the sake of satisfying the opinions of those who may still think, that here, as in Europe, the public demands should be scrupulously made according to the variable calls of immediate state necessity. I shall therefore confine myself to a few general remarks in the way of comparison, between an estimate apparently correct, to be found in Mr. Francis's Minutes, exhibiting a view of the income with the expenditure of Bengal in 1776, and such a one, as might at this time be drawn out from commonly reported or published facts, having regard to all material intervening changes of circumstances. To begin with the former:

1st. The territorial revenues of Bengal, Behar and Orissa, inclusive of government and Calcutta customs, salt and mint duties, with a remission of ten per cent. are stated on a three years average receipts ending in April 1775, after deducting all charges of this department, at current rupees 2,21,61,814; which added to the Benares tribute, reckoned then 25,76,193. and the subsidy of Oude at 35,83,222. more, made the neat total funds of the presidency 2,83,21,229 current rupees.

The disbursements were at the same time, as follows; viz. The Army, contingencies, stores, fortifications, &c. CR^s 1,05,22,915; the investment with commercial establishments 92,80,000; remittances to the other presidencies 20 lacks; general civil department, marine, and court of judicature, 19,53,713;—in all forming an aggregate of 2,37,56,628; and this being deducted from the amount of resources, leaves a balance of 45,64,601 current rupees, to answer all unforeseen emergencies. The unappropriated surplus however, which Mr. Francis seems to allow as necessary to be reserved for such extraordinary occasions, is only 37,11,547, with an expectancy of 5,37,319 further, the whole arising chiefly from bills on England and sale of Europe cargoes, in exclusion of the Oude subsidy; for which indeed, as remarked, credit might well have been taken, as the medium of actual receipts since, under this head, will be found perhaps to have exceeded fifty lacks.

2d. The same Bengal, &c. funds of territorial revenue in 1787, exclusive of salt duties, after deducting all expenses of collection, with every possible retrenchment in the amount of charges, involving the resumption of a large portion of the moshairah or zemindary allowance, and subtracting only an outstanding balance of about ten lacks at the end of the year; may fairly be computed at CR^s 2,45,24,989 neat; Benares forty lacks; Oude fifty and the profits on salt and opium fifty-five lacks more;—in all, an income of 3,90,24,989 current rupees, being at the exchange of two shillings, nearly the sum of four millions sterling.

On the other hand, the services to be provided for may stand; viz. the Army, &c. one crore and a half; King's troops on the Coromandel coast, seventeen lacks; deficiency to be made up in the necessary annual expenditure of Bombay, exclusive of the interest of its debt, eighteen lacks; the investment alone, ninety lacks; remittances to China, twenty lacks; general civil department commercial establishments, marine, and court of judicature, fifty lacks;—making altogether, an expenditure of three crore and forty-five lacks of current rupees, and leaving only a surplus of 45,24,989 unappropriated revenue, nearly equal to the sum before judged necessary to answer unforeseen emergencies.

Now at the period of Mr. Francis's estimate, the debts of the Company in Europe were small; in India, little or nothing. But since that time, they have increased to an enormous amount, requiring a vast additional income to pay alone the yearly interest accruing on the principal, which the minister of India in a recent account, laid before Parliament, states, if I am not mistaken, at seventeen millions. Of this total, perhaps no more than thirteen millions, have been incurred in the interval now in question; yet it appears almost certain, that the burthen of the whole must ultimately fall on Bengal, though at present only pledged for about a third part, either in the way of direct local payments, or by the medium of investments to be sent from hence to England; as every other fund of productive wealth hath never for the past, and cannot be expected in future, to yield more than ordinary profits on the original capital of India, proprietary stock. According to this calculation, eight and a half millions payable in this country, at 8 per cent. per annum, will require a supply of £.680,000. or sixty-eight lacks of rupees, to liquidate the annual demand for interest; and the like sum owing in Europe, at five per cent. raises the whole to a crore and ten lacks fifty thousand rupees beyond the exigencies stated, or ways and means set against them, in either of the preceding estimates, taking the former as a standard for what was actually necessary in 1776. To provide then immediately, constitutionally, and fairly, for such an excess in current disbursements comparatively to our present resources, without incurring new debts by loan, falling in arrears, or accumulation of interest, as at Bombay, seems impossible

possible through any other practical mode, than that involved in the proposition now suggested. The scheme indeed of opening a channel of remittance for, or finding in England the amount due here, at present chiefly to natives, must be considered highly important and wise, as affording a sure though distant prospect of relief; but its operation, if adopted on the most liberal terms, will be extremely slow, and alone in proportion as property to be sent home can be acquired by British subjects; and fifteen years seem only a reasonable period, to accomplish such an acquisition of private fortune. After all, liquidation of any part of the principal, seems entirely out of the question, and the great advantage that can properly be supposed to result from the measure, in a national view, must depend on the extension of the Bengal investments, or yearly commercial returns from thence; while to the Company, it promises merely a reduction of three per cent. interest, or about 25 lacks on the whole, in shifting the place of payment; but without freeing this their chief territorial establishment, from the ultimate responsibility of the total original debt, together with the actual discharge of its load of annual interest periodically.

To remove, however, the objections of some who might be inclined to admit the expediency, as well as equity and propriety of recurring to the highest ascertained standard of legal exaction of Bengal revenue, still thought possible to be realized; but there, stop short, as the utmost boundary of right;—it may be necessary to explain the nature of the salt and opium profits of fifty-five lacks, stated in the latter estimate, and which, at first sight, will appear to be equivalent to, or so much of the ancient greater income thus already restored in effect, through a different channel to the exchequer. If, on this subject, the informations suggested in my former and present work should be found defective, or inconclusive, in establishing the contrary fact; I hope I may be further permitted to refer to the completer authoritative testimonies, entered on the Company's records in 1765, to show, at least, with respect to the produce of salt, that in whatever manner or proportion the profitable amount of the sales might have been received and distributed before then, between the public, the Nazim, or private favoured individuals, yet the total burden on the people, as involved in the selling price of this article of consumption, was fully equal to what it is at present, when estimated at the average rate of two rupees the maund (being the proper standard, if the quantity made be sufficient to answer the ordinary demand) and always to be considered exclusive of the larger revenue stated, excepting in so much as may be therein actually brought to credit.

But admitting in every point of view, a political expediency tantamount to pressing necessity, thus to bring forward all the lawful existing sources of former income; still it can be urged, that this may be more effectually accomplished in manner, and with greater advantage in amount, on principles of the most perfect equity, if not indeed on constitutional principles requiring always to be enforced to maintain the rights, the authority and energy of government, by resumption of all those fraudulent alienations of land made by the zemindars under the general description of Bazee Zemeen. I do not by any means, deny the entire propriety of such resumptions; and if made to extend to the whole territory, so clandestinely bestowed, or at this moment collusively held; perhaps the amount might surpass that now pointed out as recoverable defalcation, on comparison of the particulars of the two regular assessments of 1171 and 1190. I am inclined, at the same time, to believe, that the restoration of the former funds, might involve a considerable share of the latter; though I am persuaded, as I think on very substantial grounds, that it would not include the whole. The great unconquerable objection, however, to this mode will be the impossibility, through the tenderness and restrictions of an English administration, to learn fully the value of such illegal donations. The aumeeny and prior investigations leading to the discovery, have not as yet actually brought forward sixty lacks of beghas; and it is only by analogy extended to the districts still to be explored, that more is to be calculated upon. But in this mass of fraudulent mortmain alienation, who can pretend to discriminate the share so given away, since the Company's acquisition of the dewanny, in opposition to the interests of a people under the blindest influence of bigotry, and a crafty priesthood, practised in all the villanies of deceit, forgery, prevarication, and perjury? And no one has yet ever thought of resuming the portion bestowed, before that period; though both indeed may be deemed alike justifiable, on grounds of general civil policy and the existing laws of the country, or equally practicable with ease, and the most perfect assurance of internal tranquillity. It is, besides, always a most invidious and ungracious measure, even under the most warrantable expediency, to touch any appropriations set apart for supposed religious or charitable purposes, however different the real intention of such benefices may be, from apparent designation, and however collusively or unrightfully acquired by actual occupants. In the present case, it would seem altogether unnecessary and impolitic. The zemindars by such unconstitutional alienations and consequent abstraction from the territorial financial funds of the state, having been, whether wilfully or blindly, the instruments of their own, and sovereign's wrong, should in like manner, be made the instruments of re-establishing both, in their respective rights; and as they may be presumed to have had the full benefit of their former iniquitous acts, they ought to bear all the odium of the latter, proposed as an act of simple justice. A revenue which they before made good, without any reasonable cause for murmuring, as being optional with themselves to acquiesce in the payment of it, or submit to the legal equitable operations of a husbandry investigation, to ascertain the actual sources of public income, is now deince improved, though partly lost to the exchequer by presumed frauds, embezzlement and corruption: the particulars of their former and greater rental, applicable to their several territorial jurisdictions, are set forth in all the formality of apparent truth, and stated to be founded

founded on official or documental testimonies, incontrovertible. If these can be invalidated, and that the same or a lesser defalcation resulting on comparison of the highest part assessment with the present diminished one, can be clearly, fully, and honestly accounted for, with circumstances of time, place, and occasion; in the same detail of the jumma and divisions of land, as exhibited in the work forming the basis of the proposition here offered; the landholders will stand completely exonerated from all further exactions; an essential service will be performed to the public, in discovering the ultimate standard of its resources; and the individual, covered with shame and confusion that hath dared thus, to obtrude his vain speculations on the attention of your Lordship, if he be not sufficiently shielded by the integrity of his motives, in the laudable pursuit of important truths.

Although however, under the wisdom, candour, and cautious intelligent procedure of administration, I have no reason to apprehend a result in any respect disreputable to myself, either in my official or private capacity; yet, still I think it necessary to add something by way of vindication of my own conduct, as well in the instance, as the manner, of thus pressing on public consideration, a subject which I have already treated so much at length in course of the three last years, under the discouraging circumstance of not having hitherto received the least intimation, how far my past labours may have proved acceptable, or a further prosecution of them be deemed meritorious. When the board of revenue, soon after your Lordship's departure from Calcutta, issued a Circular Letter, dated the 10th of August last, to the collectors, announcing it to be in contemplation to form a general settlement of the country for the ensuing Bengal year 1195, for a term of years, with directions to prepare themselves for carrying this measure into execution, and give notification of such their preparatory state, on the 26th January following, supposing in that interval, sufficient time to complete their enquiries, under prescribed rules, and specific heads of information; though I did not find myself then specially called on, yet in virtue of my office as chief serrishtedar, I thought it necessary to be in like manner prepared to exercise my functions of check and controul over the accounts of mutsedies, from whom all revenue intelligence must be originally derived, both at the sudder and in the mofussil; and the fairest way of communicating my remarks by anticipation, on the knowledge they are capable of affording, supposing it the most perfect, that the text and commentary might come at once under consideration. This I conceived on the present occasion, to be one of the most essential duties of my employment, and only secondary to the form of an official proposition with which I have accompanied my observations. The task imposed, of learning such a true past and present state of the resources of the country, as can authorize a permanent future settlement in limitation of the public income, yet liable to eventual diminution, will I doubt not be found rather difficult to be accomplished, even in its distributed portions, among four and twenty gentlemen of local authority and experience; attempted by one differently circumstanced, if aided here by all the strong executive powers of government, might prove extremely defective. Therefore, and as I by no means pretend to the infallibility of the materials from which I have drawn my information, much less to any superiority in the requisite talent of bringing them forward with the greatest advantage, by general or practical knowledge in finance; so I hope to stand excused in the act and form of delivering my sentiments; and that if I should in any respect have deviated from the precise line of my duty in either, it will be attributed rather to a zealous desire of serving the public, than any motives of ambition or private interest in assuming to myself an importance which may not properly be long to my station. Pretensions to patriotism, though allowed to exist by those who feel its influence (and on this ground I might venture to claim your Lordship's indulgence;) yet in general are always equivocal, and seldom admitted in modern popular belief. My sincerity will more universally be credited, when I assert, and can refer to public vouchers for proof, that constantly since I have been in the Company's service, I have connected or involved the advancement and security of my own private fortune, with the prosperity of the affairs of my honourable employers; and that at this moment the whole I am possessed of (small in itself, but every thing to me in comparative estimation) being deposited in their funds either in Europe or India, its real amount or effective current value must depend on the favourable or unfavourable turn in the actual crisis of public measures in India. With respect to the language and manner in which I have censured the conduct of natives employed in the efficient administration of the revenues of this country, your Lordship will, I hope, perceive or believe that I have no personal resentment against any of them. They are altogether unknown to me; and never thwarted or interfered in my pursuits. Whenever I have occasion to name them, it is only to condemn their measures in their official trusts, or to mark universal leading features in their acknowledged moral characters. But the criminality of the latter, is always relative to the religion, manners, and government of a nation in the eye of civil jurisprudence. By the test of these, they may not only stand acquitted of blame, but merit uncommon consideration for making so moderate a use of their power while virtually uncontrouled; by the criterion of British law and Christian notions of right and wrong, the fate of Nundcomar, though certainly amongst the worst of his tribe, might be dreaded by all.

I have the honour to be, with the greatest respect, my Lord,
Your Lordship's most obedient and most humble servant,
(Signed) JAMES GRANT,
Chief Serrishtedar.

Fort William, Feb 28th 1788.

(A true copy)

James Grant, C. S.

CONTENTS

Of the Historical and Comparative View of the Revenues of
B E N G A L, &c.

- DEWANNY Portion, 1. Rajeshahy.
2. Dinageepoor.
3. Berbhoom.
4. Purneah.
5. Rungpoor.
6. Dacca.
7. Nuddeah.
8. Hidjeelee.
9. Rajemhal.
10. Sylhet.
11. Jessore.
12. Mahmoodshahy.
13. Lushkerpoor.
14. Rokimpoor.
15. Edrackpoor.
16. Futtehling.
17. Mahomedaminpoor.
18. Silberis, &c.
19. Chunakhly, &c.
20. Bishenpoor.
21. Pachite.
22. Tipperah.
23. Ichangurpoor, &c.
24. Zemindarry Khurdiah.

24. Zemindarry Khurdiah.
ABSTRACT of the preceding Heads.
SAYER of the Dewanny, Khas, Talooks, Mint, &c.
CEDED LAND

CEDED LANDS, 25. Burdwan.
26. Calcutta.
27. Chittagong.

SAYER of Calcutta.

GENERAL ABSTRACT of the whole Dewanny and Ceded Lands,
with explanatory Remarks.

ZEMINDARRY OF RAJESHAHY.

AUSIL JUMMA TOOMARY, or standard original Crown Rent of the zemindarry of **CHUCKLAHS**, Circars and Pergunnahs, under the administration of **JAFFIER KHAN**, in the beginning of the reign of the mogul emperor **Mahomed Shah**, about the year 1722 of the christian era; and set forth, 1st, in the Teshkhees or corrected Toomary Jumma of **Sojah Khan** in 1135 of the Bengal style;—2^{dly}, in the Zymn or included particulars of the dewanny sunnud or charter granted in 1141 to **Ramkaut** the second zemindar of the district in the present line of **Brahmins**, being the adopted son of **Ramjeon**, the first who obtained a similar grant of this territorial official charge, and Husband, predecessor of the actual occupant **Ranny Bowanny**;—and 3^{dly}, in the **Hackikut Jumma**, or historical detail of the zemindarry crown rent in 1172, on the Company's acquisition of the dewanny:—the whole exhibiting a view of the former and actual state at the latter period of the greatest territorial jurisdiction throughout Bengal, or perhaps **Hindustan**, as comprehending 12,000 B. square miles, vested in a single officer of government under the denomination and commission of **Zemindar**, Landholder, or **Farmer-general** of the imperial rents, by annual **hundebusty** agreement, permanently established, as follows, for the ausil or original ground rent, on the foundation of the **Rebba** or fourth of the gross yearly produce of the soil, levied from the **Ryots** or inferior peasantry; exclusive of all **Abwabs**, or proportional increases on that antiquated demand of the sovereign; subsequently imposed by the **soubahdars** or subordinate provincial delegates of mogul government, in their own behalf, as they rose to independence; and which omitted to be incorporated with the ausil, after an extraordinary influx of bullion, occasioning a prodigious alteration in the standard value of money, the original medium of exchange, make the ancient **Rebba** a very inadequate compensation for the fourth of the real modern gross produce of cultivated land, and scarcely one half of the actual demand on the country generally, as hath been, or ought to be realized to the state.

ZEMINDARRY OF RAJESHAHY.

1st. RAJESHIAHY Proper, in the Chucklah of MOORSHEDEBAD, A. B. 1135.

PERGUNNAHS.		Circars.	Jumma.	PERGUNNAHS.		Circars.	Jumma.	
				30				
A. Aujal Kahly - - - -	-	Audimb ^r -	4,971	I. Ibely, K. total - - -	45,568			
Ashrufabad, Kismut de-robust - - - -	5,718	Mamoodabad.		3 Tal. Moorshed. 1,272				
Talook, S. N. Canongoe -	79	- - - -	5,638	Aymah S. K. A. 231	1,503			
		- - - -		Khalsa -	44,065	Abad Shereef	44,268	
Azimnagar - - - -	-	Shereefabad	10,594	Jummad - - - -	-	Audimber -	2,437	
Ameerhabad, Gunganah - - -	-	Tenctabad -	8,485	Joar Ebrahimpoor K. total	3,113			
Azimpoor, K. total - - -	3,261	D ^o .		Tal. Bholanaght - - -	549	D ^o - - -	2,564	
Total S. N. C. -	328			K. Koowerpertaub, K. total -	60,327			
Anoop Nau ⁿ - - - -	1,810			Tal. Burboom -	1,622			
	2,138	- - - -	1,122	- Bherole, &c. 652	2,274	D ^o - - -	58,052	
Akbershahy, Ko. total -	21,919	Audimber -	3,382			D ^o - - -	32,499	
Ashreef Chag. - - - -	-	Mahmood -	6,129	2 Kettkerlaloopoor - - -	-	Mahmood -	126	
B. Boozerg-abad - - - -	-	Audimber -	12,657	Kazypoor - - - -	-	D ^o - - -	13,342	
Babradurshahy - - - -	-	D ^o - - -	6,598	Kassimnagar - - - -	-	Audimber -	13,575	
Bedar-abad. K. total -	13,278	Mahmood -	1,055	Kettker-joar, Kenajpoor -	-	D ^o - - -	8,236	
Bherole, K. total - - -	66,931	Shereefabad	16,920	Kashypoor, K. total - -	41,115	D ^o - - -	9,503	
Barbecsing, K. total -	63,491	D ^o - - -	1,960	Kettkerjoar Mhola K. total	36,453	Shereefabad	6,665	
C. Chunakanly, K. total -	1,01,965	Audimber -	23,713	Kootubpoor K. total - -	40,744			
D. Daod Shahy - - - -	-	D ^o - - -	11,252	M. Merarpoor K. total - -	34,816			
Dhawah, K. total - - -	34,217			Tal. Jey N ^r Canongoe } 5,678				
Tal. Burboom - - - -	11			- S. N. D ^o - - - -	386	D ^o - - -	32,751	
Gopinah p ^r - - - -	1,356	D ^o - - -	32,850		2,064			
	1,367	Mahmood -		Muscoory - - - -	-	Audinber -	1,134	
Dhoary of Islampoor, &c. -	-			Mhelund, K. total - - -	74,994	Shereef - - -	4,202	
E. Ebrahimpoor - - - -	-			Mulessir, K. total - - -	80,193	Audimber -	1,537	
Eslampoor, K. total -	68,491			Mahomidpoor - - - -	-	Barbeck -	16,287	
Tal. Rokinp ^r - - - -	2,048			N. Nousing-Futteepoor - -	-	Mahmood -	10,480	
- Lushkerp ^r - - - -	18,441			Nandalalpoor - - - -	-	D ^o - - -	3,764	
- Bherole - - - -	453			Nuggerbanga - - - -	-	D ^o - - -	5,177	
- Nar ⁿ Sing - - - -	110			2 Nowangur Hoshingp ^r K. tot.	44,374			
- Vil. Dunda - - - -	925			6 Talookdaran - - - -	1,690	Audimber -	42,684	
- Kullim Ulah - - - -	23							
- Mohrir Huzoory 171				P. Pehtyal, K. total - - -	5,748	D ^o - - -	5,572	
- Herkist Sing 32				Tal. Beerbhoom - - - -	176	Satgong - - -	10,431	
	22,206	Mahmood -	46,285			D ^o - - -	7,879	
F. Futtehjungpoor - - -	-	Audimb. -	3,484	Pahtkabary - - - -	-	Audimber -	31,420	
Futtehjungpoor - - -	-	Shereefabad	7,212	Plassey, K. total - - -	81,658			
Futtehjungpoor K. tot. -	5,593			R. Rajeshahy - - - -	-			
Tal. S. N. Canongoe -	101	Mahmood -	5,492	Russolpoor, K. total - -	23,974	D ^o - - -	22,675	
Futtehjungpoor - - -	-	Barbeckabad	7,781	Tal. Beerbhoom - - - -	1,298	Mahmood -	29,137	
Ferosepoor, K. total - -	13,741	Audimber -	2,844	Rajepoor - - - -	-	Audimb. -	1,047	
G. Goass - - - -	-	Barbeck -	49,584	Roshenpoor - - - -	-	D ^o - - -	15,275	
Ghyas-abad - - - -	-	Shereef - -	9,159	S. Sultan-ajal - - - -	-	D ^o - - -	14,955	
Goozahat, K. total - - -	39,395			Sultan-abad - - - -	-	D ^o - - -	18,732	
Tal. S. N. Canong. - - -	86	Barbeck -	39,289	Selimpoor Nulkant	-			
Gunganaght, K. total -	21,784			Sheerpoor Atay K. tot. -	36,831			
Tal. Lushkerp ^r - - - -	4,001			Tal. Bherole -	1,914			
L. N. Canon - - - -	413			Aymah, S. K. A. 238	2,153	Shereef - - -	34,917	
Kull'in Ulah - - - -	2,878			Khalsa -	34,678	Audimb. -	9,071	
	7,294	Jennetabad -	14,490	Shahbazpoor - - - -	-	D ^o - - -	6,773	
H. Hussan-ajal - - - -	-	Mahmood -	29,548	2 Shahzadpt Kerrimogong } 41,372		D ^o - - -	1,280	
Howakably - - - -	-	D ^o - - -	5,881	K. tot. -	-	Shereef - - -	7,525	
Iejerah Kahly - - - -	-	Feetlehabad	1,437	Shemshahly K. total -	25,743			
				Shahjehanpoor K. tot. -	11,046			
30 Perg ^s .				68 Perg ^s Eastman division Rajeshahy			32,5766	
				of which Khalsa - - -	9,05,324			
				Aymah - - - -	442			

ZEMINDARY OF RAJESHAHY.

1st. BHETOOREAH CHUCK. GORAGAUT: 1135 A.B.			1st. NELDY CHUCK. BHOOSNAH: A.B. 1135.		
PERGUNNAHS.	Circars.	Jumma.	PERGUNNAHS.	Circars.	Jumma.
Amrole - - - - -	Barbechabad	43,728	Ameerabad of Nelhutti - -	Mahmood -	11,182
Ameerabad, Noosseret Shahy -	Mahmood -	1,149	Ameerabad of Mokeempoor -	D° -	8,159
Bhetooriah - - - - -	Bazoochay -	78,990	Aurangabad - - - - -	Jennetabad -	123
Teggachy - - - - -	Penjerah -	13,582	Ameernagar - - - - -	Mahmood -	730
Bengong, total - - - - -			Bazooras, total - - - - -		25,095
Jagen Circar - 1,537			Jager Circar - 1,505		
Galabram - 2,708			Khandouran - 9,783		
		4,245	Aymah, S. K. A. 212		
Khalsa - 5,556	Barbeck -	9,801			11,501
Berderiah - - - - -	Bazoochay -	2,977	Khalsa - 13,594	D° -	23,095
Cheadabazoo, K. of 23,527 is 7,606			Barogchup, total - - - - -		16,346
Jageer Circar - - - - -		4,276	Jageer Moorshed K. K. 1,666		
Khalsa - 3,330	Barbeck -	7,606	Aymah - - - - -		110
Jeyassan Jagen } 14,544 K. 13,844	D° -	28,388			1,776
Circar - - - - -			Khalsa - 14,569	D° -	16,346
Chenasoon, K. tot. - 4,351	D° -	204			
Chowgong, K. tot. - 9,220	D° -	7,760	Belberiah K. 73 Jager Circars - 55	D° -	129
Dheehah - - - - -	Pingerah -	9,395	Begunabad - - - - -	D° -	271
Gungarampoor - - - - -	Baroochay -	4,468	Belgachy, Jageer Nowarrak, 288	D° -	12,082
Gobindpoor, } 2,599 K. 15,293	Barbeck -	17,892	Dogachy - - - - -	D° -	5,912
Jagur, - C. - - - - -	Bazoochay -	5,704	Dosty - - - - -	D° -	44
Hurryal - - - - -	D° -	44,511	Ebrahimpoor - - - - -	D° -	10,463
Kettermull - - - - -	D° -	853	Eikhty - - - - -	Futtehabad -	923
Keyhetah - - - - -			Fursetpoor, Aurungp' tot. 1,383		
Kehttah, tot. - 27,148			Jageer Circar & Buckshy 53	Mahmood -	1,383
Tal. Denajip' 658					1,453
Jageer Circar - K. 26,490			Gheznovypoor - - - - -	D° -	6,225
		7,320	Liackempoor - - - - -	Futtehabad -	2,188
Khalsa - 19,199	Penjerah -	26,490	Hoshpoor - - - - -	Mahmood -	458
Kalligong - - - - -	Barbeck -		Jehad, deh. - - - - -	D° -	
Mhemanshahy - - - - -	Bazoochay -		Mehemshahy, tot. - - - - -		22,361
Mohabetspoor - - - - -	Mahmood -		Jageer Nowarrak, exclu. 2,061	D° -	19,671
Malunchy, K. tot. 5,342					1,484
Tal. Lushkerp' 1,150			Muggerchaul, Koth - - - - -	D° -	
Jageer Circar, 3,284		5,192	Neldy, tot. - - - - -		89,881
Aymah - - - - -	Barbeck -	588	Jageer Nowarrak, ex. 4,278	D° -	85,601
Pertaub-bazoo - - - - -	Bazoocha -	41,274	Noosseretshady, tot. - 22,343		
Raipoor - - - - -	Mahmood -	624	Jageer Nowarrak, ex. 3,017	D° -	19,326
Soonabazoo - - - - -	Bazoocha -	0,529			
Shahistanagur - - - - -	D° -	9,210	Nussib-shahy, tot. - - - - -		34,510
Shahistahabad - - - - -	D° -	726	Jageer Nowarrak, ex. - 1,174	D° -	33,224
Sujaitnagar, K. tot. - 5,641	Barbeck -	5,004			1,217
Tal. Lushkerp' - 636	Bazoocha -	405	Nussibpoor - - - - -	D° -	1,735
Silberis, K. total - 57,435	Barbeck -	10,726	Puhtkabarry - - - - -	D° -	
Vizierabad - - - - -			Santore, tot. - - - - -		48,436
Yusef Shahy, K. tot. - 39,926			Jageer Nowarrak, ex. 5,166	D° -	43,270
Tal. Gholam } 11,708					
Hyder - - - - -			Sedky-Chaul, Koth. tot. 332		
Mahd Mozuffier 2,395			Jageer Eukshi - 313	D° -	19
Bhelooka - 411					357
2 Villages - 182			Sungrui - - - - -	D° -	
		14,698			
Jageer Aymah - 25,228					
		60			
30 Perg' Eahitimam div. Bhetooriah	Bazoochay -	25,167			
of which Khalsa - 4,68,937			29 Perg' Eahitimam div. Neldy		
Jageer - 32,984		5,01,911	of which Khalsa - 2,95,625		
			Jageer - 13,385		
					exclusive of the Jageer
					from the Zemindary jurisdictions, in like manner as the
					Talookdars were;—Aymah 322 included.

ZEMINDARY OF RAJESHAHY.

1st. PETTY DISTRICTS, scattered in different Chucklahs,
A. B. 1135.

CHUCK and PERGUNNAHS.	Circars.	Jumma.
Chuck. Akbernagar:		
Baherai, K. tot. - - 2,360	Audimber -	683
Kanhjole, K. tot. - - 13,808	D° -	67
Sheerpoor Higrab, } - 22,939	Barbeck -	3,062
p. K. tot. - - -		
	Tot. -	3,813
Chuck. Burdwan:		
Bhut Salah, K. tot. - 8,298		
Tal. Burdwan Zem' 4,977	Shereefabad -	4,187
Jootmekend. Kha. 92 Jag. C. 125	D° -	217
	Tot. -	4,404
Chuck. Jehangeernagar:		
Barpoor, K. tot. - - 1,550		
Tal. Jelalpoor - - - 624	Baroocha -	907
Ebrahimpoor, K. tot. - 4,934		
Tal. Jelalpoor - - - 1,078	D° -	3,856
Khanpoor, K. tot. - 1,559		
4 Talookdaran Jelalp' 681	D° -	878
Kassimnagar, K. tot. - 36,670		
in two Tuppahs - - -	D° -	2,457
Mahobetspoor, K. tot. - 2,932		
Tal. Jelalpoor - - - 384	Boklah -	2,548
Nelhutti, K. tot. - - 4,168		
Jagurs, exclu'd - 1,693	Futtehabad -	2,390
Tal. Jelalpoor - - - 95		
	Baroocha -	5,026
Sultanpertaub, K. tot. - 38,385		
the Tuppah of Shahgutti		18,073
7		
12 Perg' Eahitimam Mutafurrakat:		
of which the Khalsa portion was - 25,165		
and Jageer included - - - 125		25,290

ABSTRACT

of the EAHITAMMUNDY of 1135, A. B.

RAJESHAHY Division, Perg' - -	68 Jumma -	9,05,766
BHETOOREAH - - - - -	30 - - -	5,01,921
NELDY - - - - -	29 - - -	3,09,010
MUTAFURRUKAT - - - - -	12 - - -	25,290
	TOTAL -	139 S° R° 17,41,987
of which,		
Khalsa - - - 16,96,087	Sicca R°.	
Jageer - - - 45,136	with a difference of	
Aymah - - - 764	607 R° between the	
	particulars and totals, besides fractional parts of R°.	

2d. MODAKHIL and MOKHAREJE; Reduced, united or
dismembered, Pergunnahs, in whole or part, by the
Sunnud of - - A. B. 1141.

DIVISIONS and PERGUNNAHS.	Circars.	Jumma.
Rajeshahy, div. as in 1135 - - -		9,05,766
Modakhil, or annexation of some of the former Perg', as stated, or others wholly new, taken from diff' Chucklahs; viz.		
Chuck. Akbernagar:		
N. Ambad, K. total 8,000 kiss, 6,750	Audimber.	
A. { Baherai, K. - - - 683	D°.	
Kanhjole, K. - - - 67	D°.	
N. Rampoor - - - 610	D°.	
		8,110
Chuck. Burdwan:		
& { Bhut Salah, K. - - - 4,484	Shereef.	
Joot Mekend - - - 217	D°.	
		6,701
Chuck. Bhoosna:		
Æ { Belberiah - - - 328	Mahmood.	
Dogachy - - - 5,911	D°.	
Hoshpoor - - - 2,188	D°.	
Sungrie - - - 357	D°.	
		8,784
Chuck. Moorshedabad:		
N { Futtepoor, tot. 19,265 Kissut 8,821	Audimber.	
Koolberiah - 58,188 K. 102	Mahmood.	
Nussibpoor - 4,204 K. 182	Audimber.	
Shah Selimp' 13,367 K. 1,714	Shereef.	
		32,414
14 Perg'.		
Annexation of a further portion of Perg' in the latter Chucklah, of which a part appears in the Acco' of 1135, A. B.		
Akbershahy, K. addition - 245	Audimber.	
Bherole - - - d° - 224	Shereefa.	
Barbecksing - - - d° - 148	D°.	
Chunakahly - - - d° - 92	Audimber.	
Goozerhat - - - d° - 87	Barbeck.	
Jhily - - - d° - 203	Shereefa.	
Kashypoor - - - d° - 454	Audimber.	
KettkerJoar Mohola, d° - 11,033	D°.	
Kootubpoor - - - d° - 760	Shereefa.	
Plassy - - - d° - 430	Satgong.	
Sheerpoor Atay d° - 93	Shereefa.	
Shahzadpoor Kerring, d° - 109	Audimber.	
		13,878
Mokhareje or dismembered Perg', from the last Chuck.		9,52,058
3 { Ashruf Chag, total - 6,129	Mahmood.	
Dhooary of Islampoor, tot. 5,028	D°.	
Mahomedpoor, tot. - 16,287	Barbeck.	
Kissmut Azimpoor, ded'd 726	Jennet.	
Dhawah - d° 16,659	Audimber.	
Eslampoor, d° 14,345	Mahmood.	
11 Perg' - Nowangur, } 26,692	Audimber.	
F. lance. - totoskingp' }		
Gunganahit - 8,104	Jennetabad.	
Shahbaipoor - 7,986	Audimber.	
		1,01,956
78 Perg'. Rajeshahy, div. by Sunnud 1,141 - Tot.		8,50,102
Deduct difference in the Totals - -		696
	TOTAL - S° R°	8,49,406

ZEMINDARRY OF RAJESHAHY.

2d.—MODAKHIL and MOKHAREJE, or Annexations and dismembered of Pergunnahs in whole or part, by the Sunnud of A. B. 1141.

DIVISIONS and PERGUNNAHS.	Circars.	Jumma.	DIVISIONS and PERGUNNAHS.	Circars.	Jumma.
Bhetooreah div. as in 1135 -	- - -	5,01,921	Neldy division, as in 1135, A. B. -	- - -	3,09,010
Modakhil, or annexations from different Chucks of Pergunnahs before stated, and here re-capitulated.	- - -	-	Modakhil, or annexations from Chuck Jehangeer nagur:	- - -	-
Chuck Choosnah:	- - -	-	1. Nelhutti, K. - - -	Futtehabad.	-
3. Bazooraahs, Kissmut - - -	Mahmood.	12,571	1. Mahobetspoor, K. - - -	Boklah.	-
Chuck Moorshed:	- - -	-	Kassimnagar up, Gopaulpoor 628	Bazoochay.	-
Azimpoor, K. - - -	Jenatabad.	702	Chuck Moorshed:	- - -	-
1. Eslampoor, K. - - -	Mahmood.	14,387	Gunganah, up, metrapoor 3,293	Jenatabad.	-
Dhoory of Eslampoor - - -	D°.	5,028	Chuck Boosna:	- - -	-
Gunganah, K. - - -	Jenatabad.	4,911	Nekty - - -	Futtehabad.	8,975
2 pergunnahs. - - -	- - -	37,549	2 pergunnahs. - - -	- - -	3,17,985
Mokhareje, or dismemberment of whole Pergunnahs from Chuck Goraghaut:	- - -	5,39,470	Mokhareje, or dismember ^{ts} from the last Chuck:	- - -	-
Teygachy - - -	Pingerah.	13,582	Bazooras - - -	Mahmood.	25,095
Bimong - - -	Barbeck.	9,801	Bazoochup - - -	D°.	16,346
Berberiah - - -	Bahoozay.	2,977	Bilberiah, K. - - -	D°.	129
Chowgong, K. - - -	Barbeck.	7,760	Dogachy - - -	D°.	5,912
Chenaroon, K. - - -	D°.	204	Desty - - -	D°.	44
Jeyassan, K. - - -	D°.	23,888	Ghirnorypoor - - -	Futtehabad.	1,453
Kaligong - - -	D°.	15,597	Hoshpoor - - -	Mahmood.	2,188
Kehttah - - -	Pingerah.	26,490	Jehad-deh - - -	D°.	458
Silberis, K. - - -	Bazoochay.	405	Sedky-chaul, koth - - -	D°.	19
Kissmut Amrole - - -	Barbeck.	2,710	Sungui - - -	D°.	357
Ameerabad - - -	Mahmood.	45	21 perg ^t Neldy div. by sunnud 1141 A. B. - S ^a R ^a	- - -	52,001
Bhitooriah - - -	Bazoochay.	4,810	deducting a diff ^{ce} in casting up fractions and totals of 530 R ^a	- - -	2,65,931
Chedabazoo dust ^m 3,330 tot. 7,606	Barbeck.	-	Petty districts, as in 1135, A. B. -	- - -	25,290
Dheekah - - -	Pingerah.	520	52. Modakhil, or annexations from Chuck Goraghaut:	- - -	-
Gungarumpoor - - -	Bazoochay.	293	Teygachy head of a district 13,582	Pingerah.	-
Gobindpor - - -	Bazoochay.	2,594	Bungong - - -	Barbeckabad.	-
Hurryal - - -	Bazoochay.	353	Berbereah - - -	Bazoochay.	-
Kettarmull - - -	D°.	2,704	Jeyassin - - -	Barbeck.	-
Mhemanshabhy - - -	D°.	56	Chenaroon - - -	D°.	-
Mohabetspoor - - -	D°.	3,420	Chowgong - - -	D°.	-
Malunchy - - -	Mahmood.	400	Chedabazoo up, Aurunnagar - - -	D°.	-
Pertaub-bazoo - - -	Barbeck.	28	Dhaurim, total 7,075 K. - - -	D°.	-
Raipor - - -	Bazoochay.	2,892	Kaligong - - -	D°.	-
Soonabazoo - - -	Mahmood.	38	Keptan - - -	Pingerah.	-
Shahistanagur - - -	D°.	1,221	Silberis - - -	Bazoochay.	-
Shahistabad - - -	D°.	555	Pookeriah head of a district - - -	D°.	-
Sujaitnagar - - -	Barbeck.	37	Rutten shahy - - -	D°.	-
Yusefshahy - - -	Bazoochay.	292	Yusef shahy, K. - - -	D°.	-
1,449	-	-	1,58,221	-	-
Total Portions of the standard Rent-Roll to be deducted, being the amount anciently reserved to the Khalsa, when these several pergunnahs were appropriated in Jageer to Mui Jumlah, and now granted as dustoor or muscoorat to the zemindar, therefore struck out of the toomary	- - -	32,023	Chuck Ackbernag:	- - -	-
Difference on casting up particulars, to be deducted	- - -	4,02,243	Basolehejrahpoor district 20,221	Barbeckabad.	-
23 perg ^t . Bhetooreah div. by sunnud 1141 S ^a R ^a	- - -	34	Kootwally, K. tot. 28,766	Jenatabad.	-
	- - -	-	Kassimnagar, K. - - -	Audimber.	-
	- - -	-	29,984	-	-
	- - -	-	Chuck Jehangeer:	- - -	-
	- - -	-	Sultaupertaui, K. jageer - - -	Bazoochay.	-
	- - -	-	Kassimnagar, K. - - -	D°.	-
	- - -	-	7,451	-	-
	- - -	-	Chuck Jessort:	- - -	-
	- - -	-	Aula - - -	Khulieftabad.	-
	- - -	-	Yusefpoor, K. tot. 45,262 K. 2,343	Futtehabad.	-
	- - -	-	3,150	-	-
	- - -	-	Chuck Moorshed:	- - -	-
	- - -	-	Mahomedpoor - - -	Barbeck.	-
	- - -	-	16,087	-	-
	- - -	-	Chuck Boosna:	- - -	-
	- - -	-	Bazoochup - - -	Mahmood.	-
	- - -	-	Bazooras, K. - - -	D°.	-
	- - -	-	10,228	-	-
	- - -	-	Havillee Futtehabad district, K. 26,030	Futtehabad.	-
	- - -	-	Jellalpoor, tot. 68,185 kiss. 3,871	D°.	-
	- - -	-	Nazirpoor - - -	Mahmood.	-
	- - -	-	6,800	-	-
	- - -	-	30 perg ^t . Carried over - 63,240	-	-

ZEMINDARRY OF RAJESHAHY.

2d. MODAKHIL and MOKHAREJE, according to the Sunnud of A. B. 1141.

DIVISIONS and PERGUNNAHS.	Circars.	Jumma.
Petty Districts with annexations - bro ^t over -	- - -	2,40,630
36 Modakhil Chuck Boosnah: brought forward - 63,240	- - -	-
Amdher - - -	Mahmood.	35
Aurungnagar - - -	D°.	4,802
Bussykondah - - -	D°.	187
Bede Jumlah tot. 7,577 K. 2,068	D°.	-
Havillee Mahmoodabad 7,232	D°.	-
Kellianpoor - - -	D°.	1,010
13 Kehliahly - - -	D°.	1,500
Pehtyal Kahly - - -	D°.	108
Perampoor - - -	D°.	2,032
Murpoor - - -	D°.	97
Shah-augil - - -	D°.	15,323
Selimpoor - - -	D°.	1,489
Seroop-poor - - -	D°.	3,200
Shahjehanpoor - - -	D°.	1,983
49 perg ^t . Total } 3,19,646	- - -	-
Modakhil } 3,19,646	- - -	1,04,306
Mokhareje, or dismemberments, Chuck Akbernagur:	- - -	-
Bahera, K. - - -	Audimber.	683
Kankjole - - -	D°.	67
Sheerpoor hejrahpoor - - -	Barbeck.	71
Chuck Burdwan:	- - -	-
Bhut Salah - - -	Shereefab.	4,187
Joot Mekend - - -	D°.	217
Chuck Jehangeer:	- - -	-
Mahobitspoor - - -	Boklah.	2,548
Nelhutti - - -	Futtehabad.	2,390
42 pergunnahs. - - -	- - -	10,163
Add difference deducted from the totals of the three former divisions appertaining to this	- - -	783
Difference still remaining on casting up the whole Rental, to be added	- - -	3,85,556
Total Mutafurruhat, or scattered divis. Sicea R ^a	- - -	222
	- - -	3,35,778

ABSTRACT:

EASTIMAMBUNDY of 1141, A. B. by-Sunnud.

Rajeshahy division - - pagodas	78 Jumma	8,49,406
Bhetoreah - - -	23 - - -	4,02,209
Neldy - - -	21 - - -	2,65,931
Mutafurrukat - - -	42 - - -	3,35,778
TOTAL - - -	164 - - -	18,53,325

Derobust, or whole pergunnahs - 96
Kissmut, or parts 68

In - 25 perg^t.—Encrease on the Jumma Toomary of the zemindarry, since 1135, in 5 years 1,11,338

3d. HACKIKUT JUMMA, or Historical Detail of the Rent-roll, called TOOMARY, to the Company's Acquisition of the Dewanny, according to the Chucklahbundy of M. Rizakhan, A. B. 1172.

Chuck Divisions and Pergunnahs.	Circars.	Jumma.
Chuck Moorshedabad:	- - -	-
Rajeshahy div. as in 1141 B. 8,49,406, and annexations as follows:	- - -	-
Alynagar tot. 19,923 kiss. 14,683	Shereefabad.	-
Chandlai tot. 18,526, K. 73	Barbecka.	-
Lhawlah, K. - - -	Audimber.	1,953
Futtehpoor, K. Ausil } 20,471	D°.	-
10,444 towf. 10,627	-	-
Ketter Toar Pholart } 24,625	D°.	-
15,917 to 8,708	-	-
Nowangur Hoshing p ^r K. 27,693	D°.	-
Ashruf Chog - - -	Mahmood.	6,129
Shah Selimpoor, K. - - -	Shereefabad.	4,857
Shahbazpoor, K. - - -	Audimber.	7,958
Mokharije; viz.	- - -	-
Tal Goozerhat Cantoanagur 672	Barbeck.	-
Shurpoor Atay - - -	Sereefa.	239
Towfeer Mhals of the above deducted here, but afterwards introduced as Nuzzeranah 762	Audimber.	-
Total Rajeshahy division 1172 - - -	- - -	1,673
Deduct portions of the following Chucklahs, included in the above divisions of Rajeshahy:	- - -	-
Chuck Akbernagur - - -	Audimber.	8,110
Burdwan - - -	Shereefaba d.	4,701
Bhoonah - - -	Mahmood.	8,784
Total Rajeshahy div. in Chuck Moorshed. - - -	- - -	21,595
2 pergunnahs. - - -	- - -	9,34,580
Bhetooreah part div. as in 1141 A. B. -	- - -	-
Neldy part div. as in 1141 - - -	Jenatabad.	-
Petty districts, as in 1141 A. B. - 16,287	Barbeck.	-
Koolberiah, K. addition since 2,730	Mahmood.	-
Total zemindarry in Chuck Moorshedabad	- - -	19,917
Chuck Goraghaut:	- - -	-
Bhetooriah } - 4,02,209	Pingerah.	-
div. 1141 B. } - 10,890	Barbeck.	-
Kehttah, K. - - -	D°.	-
Chedabazoo, K. - - -	-	-
Kalligong, K. - - -	-	-
Kalligong Kallyaffa } - 1,210	D°.	-
tot. 11,856 K. - - -	-	-
Yusef Shahy, K. - - -	Bazoochay.	2,657
Kissmut Omrole 2,710 - - -	Barbeck.	-
Gungarumpoor - 293 - - -	Bazoochay.	-
Hurryal - - -	D°.	-
Kettarmull - - -	D°.	-
Kellhittah - - -	D°.	-
Nehemanshabhy 3,420 - - -	D°.	-
Mohabetspoor - 400 - - -	Mahmood.	-
Pertaub bazoo - 2,892 - - -	Bazoochay.	-
Raipoor - - -	Mahmood.	-
Shahistanagur - 555 - - -	Bazoochay.	-
Shahistabad - 37 - - -	D°.	-
Serjaitnagar - 292 - - -	Barbeck.	-
13,750	-	-
Total Bhetooreah div. 1172 - Car ^d over 4,35,202	- - -	9,31,868

Portions before dismembered as dustoor to the zem^l now re-annexed.

ZEMINDARRY OF RAJESHAHY.

3^d.—HACKIKUT JUMMA, or Historical Detail of the Toomary Rent-roll, to the Company's acquisition of the Dewanny, according to the Chucklah-bundy of M. R. Khan, A.B. 1172.

CHUCKS, DIVISIONS, and PERG ^s .	Circars.	Jumma.	CHUCKS, DIVISIONS, and PERG ^s .	Circars.	Jumma.
Chuck Moorshedabad - brought forward - -		9,81,868	Chuck Moorshed. & Goragh. brot over		16,64,879
Chuck Goraghaut:			Chuck Bhoosna, brot over 2,98,577		
Bhetoor div. 1172 - tot. 4,35,202			Petty districts part div. 1,08,170		
Deduct portions of the following			Havillee Futtehabad 16,090	Futtehabad.	
Chucklas, included in the above			Towfeer - - - - -		
division of Bhetooriah; viz.			Havillee Mahmoodabad 16,268	Mahmood.	
Chuck Bhoosnah - 12,571 - -	Mahmood.		Towfeer - - - - -		
Moorsheda. 24,978		37,549	Jehalpoor Towfeer - 2,388	Futtehabad.	
Tot. Bhetoor div. in } 3,97,653			Kelutanpoor d ^o - 148	Mahmood.	
Chuck Gorg ^t - - - - -			Khel-pary - d ^o - 2,590	D ^o .	
1 perg.			Marpoor - d ^o - 225	D ^o .	
Petty Districts divi.:			Yazirpoor - d ^o - 274	D ^o .	
Part div. as in 1141 - 1,58,793			Peranpoor - d ^o - 3,268	D ^o .	
1 Ambady Ausil 4,501			Petlyal Kahlydo - 224	D ^o .	
Towfeer 508			Shahajal - d ^o - 4,451	D ^o .	
1 Barbeckpoor tot. - 2,201 K. 607	Pingerah.		Shah jehanpoor d ^o - 3,513	D ^o .	
1 Pultapoor tot. - 10,130 } K. 5,467	D ^o .		Seroop-poor d ^o - 7,900	D ^o .	
Towfeer - 1,037	Barbecka.		1 Sudh Ausil - 1,722	Futtehabad.	
Bungong, Towfeer - 12,718	D ^o .		Schnipoor Towfeer - 1,673	Futtehabad.	
Jeyassun, Towfeer - 33,725	D ^o .		1 Talmyery Ausil - 1,519		
Dhamun Ausil, 30 Towfeer 1,753	D ^o .		Add diff. on casting up Total 17		
1 Pitladeh, &c. 15 Mehals			4 Perg ^s .		
Ausil 19,525, Towfeer } 22,249	Goraghaut.		Tot. Zemindarry in Chuck Bhoosnah		4,68,247
2,724			Chuck Akbernagar:		
Pookiriah, Towfeer - 15,071			Rajeshahy part div. as in 8,110		
1 Ooter Seroop-poor, total } 35,950	Goraghaut.		1,14,163 - - - - -		
Ausil 21,152, Towfeer 14,798			Petty districts in 1135 &		
Ruttensahy, Towfeer - 699	Bazooahy.		1141 - 33,467		
1 Serjahnagar - 1,291	Goraghaut.		Ambad. Rajeshahy div. towf. 16,900	Audimber.	
Annex. to 1172, A.B. - 2,93,452			Basdole petty distr. div. 1,939	Barbeck.	
Dismembered Towfeer			Kootwally d ^o aus. 1,996, towf. }	Jennetabad.	
Mhals, afterwards * 8,094			8,293 - 10,289		
paying Nuzzerana - - - - -			Kassimnagar d ^o d ^o 7,983, d ^o }	Audimber.	
6 Perg ^s .			6,083 - 14,066		
Total Zemindarry in Chuck Goraghaut - 6,83,011			Rampoor Rajeshahy div. towf. 1,380	Audimber.	
Chucklah Bhoosnah:			Total Rajeshahy div. - 26,390		
Neldy div. as in 1141 B. 2,65,931			Petty districts division 59,761		
1 Aurungnagar Towfeer - 8,549	Mahmood.		Deduct Towf. Mhals as-		
1 Amurabad of Noosserit }			essed for Nuzzerana 1,118		
Shahy - - - - -			Total petty districts div. - 58,643		
Bazoochup Towfeer - - - - -	D ^o .		Tot. Zemindarry in Chuck Akbernagar - 85,033		
Belberiah - - d ^o - - - - -	D ^o .		Chuck Burdwan:		
Bazoons Ausil 1,024 to }	D ^o .		Rajeshahy div. 1141 A.B. - 4,701		
af. 3,635 - - - - -	D ^o .		Tot. Mikend, Towfeer - - 281	Shereefabad.	
Dosty - - - - -	D ^o .		Total Zemindarry in Chuck Burdwan - 4,989		
Fursetpoor - - - - -	D ^o .		Chuck Jessore:		
Gheznovypoor - - - - -	D ^o .		Petty districts part div. 1141 }		
2 Ichad-deh - - - - -	D ^o .		A.B. } 3,155		
Nekty - - - - -	D ^o .		Aula, Towfeer - - - - - 99	Khalafit.	
Sedhy-chaal koth - - - - -	D ^o .		Yuselfpoor d ^o - - - - - 3,905	Futtehabad.	
Tot. Neldy div. 1172 A.B. 2,86,106	Futtehabad.		Total Zemindarry to Chuck Jessore - 7,159		
Deduct included portions of	Mahmood.		Chuck Jehangeernagar:		
Chuck Jehangur 5,591			Neldy div. part as in 1141 B. 5,591		
Moorshed. 3,293			Petty districts div. }		
Tot. Neldy in Chuk. Bhoos. 2,77,222			1135/41 } 20,580		
2 Perg ^s .			Sultanpertaub, Aus. }		
Rajeshahy part div. 1141 - 8,784			284, Towf. 12,397 - -	Bazooah.	
Behetooriah, ditto - - - - - 12,571			Kassimnagurtup. Be-		
Petty Districts d ^o - 104,306			nodpoor aus. 1,220	D ^o .	
Amdhu - - - - - 12 - -			towf. 6,929, total -		
Bedejumilah, Towf. 3,432	Mahmood.		1 Kelpass mhal sair		
Bussykondah d ^o - 420 - -	D ^o .		of Dacca ausil 948, }		
Carried over - 1,08,170	D ^o .		towf. 737, tot. - - - - - 42,811	D ^o .	
Carried over Chuck Boosna 2,98,577			Total Zemindarry Chuck Jehangeernagar		
			Bazee Mhals, appertaining to the Dewanny Jageer,		
			and not included in any of the preceding divi-		
			sions; viz. Nuzzerana 15,091		
			Towfeer - - - - - 1,633		
			7 Chucks, of Rajeshahy Zemindarry - carried over		22,95,427

ZEMINDARRY OF RAJESHAHY.

3^d.—HACKIKUT JUMMA, or historical detail of the Toomary Rent-roll, to the Company's acquisition of the Dewanny, according to the Chucklah-bundy of M. R. Khan, A.B. 1172.

CHUCKS, DIVISIONS, and PERG ^s .	Circars.	Jumma.	EXPLANATORY REMARKS.
Seven Chucks. of the Zemindarry brought forw ^d -		22,95,427	CHUCKLAH.—The whole soubah of Bengal was distributed, by Jaffier Khan, into 13 of these larger territorial subdivisions, which were compact, well and permanently ascertained in boundary, regularly assessed for the standard crown rent, and each under the separate administration of a foudjar amildar, or intendant of finance. The zemindarry of Rajeshahy, came within eight of these jurisdictions. It was the Mogul policy thus to break the influence of overgrown landholders, and subject their extensive local management to the controul of different superintendents, conveniently situated. The annual settlement might, at the same time, be concluded at once for the whole district at the sudder, without any subsequent confusion, from the variety of collectors, when accurately defined portions of the land and rental were assigned to each chucklah respectively. These grand subdivisions, moreover, have been always, and are still necessary; for the distinction of jageer and khalsa territory, as well as to regulate zemindarry grants by sunnud.
Chuck. Currybarry:			
Baherbund Ausil 54,010			
Towfeer - - - - - 64,797			
1,18,807	Bengalboon.		
Bhitaband Aus. 13,864			
and Towf. - - - - - 18,721	D ^o .		
3 Keybarry Aus. 5,140 &			
Towf. - - - - - 9,400	Dhekry.		
Mhals Jageer Circar, not			
classified, but rated at } 8,663			
Tot. Zemindarry in Chuck. Curry-		1,55,596	
barry 1172 - - - - -			
Tot. Zemindarry in Eight Chucks. -		24,51,022	
of which			
Khalsa - 13,99,316 - Ausil - -	21,31,664		Incorporat-
& Jageer - 10,51,706 - Towfeer -	3,19,358		ed with the
24,51,022	Sicca Rupees	24,51,022	ausil A.B.
			1165, ex-
			cept the
			Towfeer of
			Baherbund.

ABSTRACT

Chucklahbundy of M. R. Khan in 1172.

Chuck. Moorshedabad - - - - -	7 th Perg ^s	9,81,868
Goraghaut - - - - -	38	6,83,011
Bhoosnah - - - - -	49	4,68,247
Akbernagar - - - - -	8	85,033
Jehangeernagar - - - - -	8	65,127
Burdwan - - - - -	2	4,982
Jessore - - - - -	2	7,159
Currybarry - - - - -	3	1,55,595
Total Perg ^s - - - - -	181 - Jum.	24,51,022

2^d ABSTRACT

Eahtimambundy of 1172, by M. R. Khan.

Rajeshahy division - - - - -	80	9,74,736
Bhetooriah - - - - -	24	4,35,202
Neldy - - - - -	23	2,86,106
Mutafurrukut - - - - -	51	5,82,658
Baherbund division - - - - -	3	1,55,595
Nuzzery and Towfeer - - - - -		16,725
Total Perg ^s - - - - -	181 - Jum.	24,51,022

CIRCARS.—Were older subdivisions of the same nature, and destined for the same financial purposes, as the preceding; but were of much smaller extent, being 32 in number, and therefore more expensive in superintendence; which induced the more recent distribution of the soubah into chuck^s. Nevertheless, all grants of land, and portions of the public revenue, can only be distinctly ascertained, when classed under the head of circars, on account of similar names of places, very different from each other: for instance; in the division of Rajeshahy, Chuk. Moorshedabad, there are four division of Rajeshahy, Chuk. Moorshedabad, there are four Perg^s called Futtehjungpoor; which, though at a vast distance asunder, and making part of separate zemindaries, might be mistaken for one, without the indication of circars.

PERGUNNAHS, whole or broken, in proportional parts of sixteen, are the oldest, the least, the most universally known and established divisions of land, throughout Hindostan. Their use, is indispensable in every operation of finance; but more especially, in checking the usurpation and frauds of zemindarry agents. They are, for the most part, described in our provincial maps; though the irregular partition of many of them latterly, renders the survey useless; and hath multiplied abuses with the number of heads.

Eahtimam, or Zemindarry divisions, always fluctuating and indefinite in extent of territory and assessment; yet necessary to be known, as it will be afterwards observed, that abwabs, or additions of rent to the ausil, were levied accordingly.

JAGEER and Khals, and Divisions, were useful for the like, and many other civil or political purposes.

TOWFEER, here stated, were the improvements, or increase of the jageer lands, incorporated with the ausil jumma toomary, since the time of Sujah Khan, but prior to Cossim Aly's administration.

BUT

BUT exclusive of the Ausil Jumma Toomary, which was finally established for the Soubah in general, A. B. 1135, and for the zemindary of Rajeshahy in particular, with annexation of towfeer, thirty years subsequently, there were large additional assessments every where levied under different forms throughout the country; sometimes, for the use and with the sanction of imperial sovereignty, but in Bengal, for the most part, under the delegated formal authority of successive soubahdars; at first clandestinely, and in the end avowedly, to support the provincial independence on the ruins of a falling empire. Generally however, these further exactions were only, in proportion to the real or fictitious exigencies of government; and certainly fell greatly short of what might and ought constitutionally, to have been raised from the occupants of the khalsa or crown lands; in consequence of increasing agricultural improvements, with a diminution in the value of silver and gold (from the standard of original estimation of the annual produce of the soil, forming the basis of the ausil toomary rent-roll) so universally experienced throughout the commercial world, since the discoveries of America and passage round the Cape. The only regular mode of improving the territorial revenue was by hustabood, or ascertainment of the former and present effective rental; which was done, either gradually by the slow partial discoveries of the full measurement and assessment of the smaller divisions of pergunnahs, in the expedient political routine of annual settlements, or at once at distant periods, by the greater more expeditious operation of aumeeny investigations, throughout entire chucklahs or zemindary districts: but in both cases, the particulars of the increase legally required, registration among the other records of the public exchequer kept by the canongoes, putwarries, and some of the more temporary officers of dewanny administration; the amount thereby became notorious to the people at large, and could not be withheld from the royal treasury, without open violation of the sovereign rights, which yet the nawabs or refractory deputies from the court of Delhi were not prepared to maintain. Besides, the one method was too minute and tedious, while the other might be thought too expensive, of unimportant issue, and always liable to great abuse or corruption, under the fluctuating government and limited views of a single despot; usually himself extremely depraved, uncertain of the duration of his power, and who too impatient to wait the permanent advantages of a wise equitable system, was most commonly actuated by no other motive than the necessities or impulse of the moment, indicated through the capricious will of an arbitrary ruler. Further, when the hustabood of a whole zemindary was complete, not only the dues of the exchequer were then ascertained, but also those of mofussil or interior agency comprised under the head of Serinjamm; which included the muscoorat, nancar, &c. of the principal leaseholder himself, with other large indefinite profits derived from the management of his territorial charge, on pretence of incurred expenditure. Consequently, the two great objects of finance, the utmost gross demand and receipt from the country, with the amount of actual or fictitious disbursements, so necessary to ensure a just economical administration in either department, were thus attained; and the same operation, on the soundest principles of mussulman policy, enforced by the intolerant zeal of the Moguls as sectaries of the established sunnite faith, precluded the possibility of any of those illegal alienations to brahmins, or for the support of Hindoo superstition, which in latter times, since the Company's acquisition of the Dewanny, have been daringly avowed by the zemindars, on the presumption of the ignorance of their new masters; in opposition to common sense and public right, attended with a shameful defalcation of the sovereign dues by the absorption of some of the most productive territorial funds of the state. The improved rental of the lands thus brought to view, might be effected under two different forms acquiring distinct appellations, as applicable to the jageer or khalsa portions of the district investigated. A simple increase of rent, according to the quantity of ground held by pottah, or indefinite leases (made permanent by custom, while the ryot-occupant complied with the yearly demands of government by any general assessment, not exceeding in the whole a rebba, or the fourth of the actual gross produce of the soil) was the best, most constitutional mode of improving the revenue, and the surplus income so formed, beyond the of ausil jumma was consolidated with that original rental, in all the detail of pergunnah divisions; acquiring the technical denomination of Keffyet, or profit, in the language of the exchequer, when arising on the crown lands; and Towfeer, an Arabic word of similar import, when forthcoming from the appropriated territory in jageer. It was thus, the whole soubah of Behar was rated to the latest period of Mussulman administration, and that the districts of Dacca, Purneah, and Rungpoor, with the zemindaries of Dinagepoor, Bearbhoom, Burdwan, and Calcutta in Bengal, were made so productive to the state, under the light superficial operations of Cossim Ali, or nearly at the same time, the more solid extensive improvements of the Company, throughout the two latter ceded portions of the country. In Rajeshahy, however much the like mode of assessment might obtain internally for the private benefit of the farming landholder, the advantage of it, never was reaped by government, as will be hereafter shown; except in a very small degree, or imperfectly, by a partial hustabood of newly acquired and scattered pergunnahs, with the more recent profitable increase, skillfully effected through the enlargement and interchange of the proportion of assigned territory with an equal quantity of khalsa land, supposed to be rated at the old valuation. This district was of too great an extent to admit of a minute local investigation by bandmen and mofussil officers of the brahmin cast, so powerfully supported by an interested zemindar of the same tribe, the ordinary difficulties of such a scrutiny were considerably increased; and on every account, it may very reasonably be supposed, that the offer of a large yearly nuzzeranah to suspend from year to year, that best and necessary operation essential to the Mogul system of finance, if any thing in the nature of an additional income annually, might otherwise with greater facility be realized. Such undoubtedly were in part, the leading motives for the introduction here

and more universally throughout Bengal, of the form of levying new assessments in the gross, on whole zemindary jurisdictions, under various names and pretences, by abwabs or a proportional increase on the total of the ausil, without entering into the usual detail of the tuckseem or pergunnah divisions, but leaving the distribution to be made entirely at the discretion generally of ignorant, depraved, oppressed Indian landholders. The nature, extent and ostensible purposes of these further exactions, have in the Comparative Analysis of the finances of the Soubah at large, been fully set forth; and therefore it seems only necessary in this place, barely to indicate the denomination and amount of such as were imposed throughout the entire district of Rajeshahy, from the period of Jaffier Khan's administration towards the beginning of the present century, to that of Suraj ul Dowlah's at the revolution of 1757; remembering that the khalsa portion of the jumma, on which alone abwabs were proportionably established to be permanently consolidated with the original assessment, amounted in 1135 A. B. to 16,96,087 rupees, and in 1165, about the era of the last-mentioned event, according to the Bengal style, did not fall short of 18,39,372 rupees.

A B W A B S.		
1. Khasnoveesey established in Jaffier Khan's government, 1726 A.D.	- - - -	21,395
2. Nuzzeranah Mokurrery, by Sujah Khan - - - -	- - - -	389
3. Zer Mat-hoot - - - - ditto - - - -	- - - -	31,290
4. Mat-hoot Feelkhanah - - - - ditto - - - -	- - - -	67,585
5. Foujedarry Abwab - - - - ditto - - - -	- - - -	24,462
		1,23,726
6. Chout Marhattah by Aliverdy Khan to 1755 A. D. - - - -	- - - -	3,02,480
7. Ahuk and Khesht Gour - - - - ditto - - - -	- - - -	55,080
8. Nuzzeranah Munsoorgunge - ditto - - - -	- - - -	1,00,005
		4,57,565
Total Abwabs in the zemindary of Rajeshahy to 1165 A. B. - - - -		6,02,688
Continued to the year 1172, and consolidated with the ausil jumma toomary of that period, including the towfeer of 1165, and subsequent annexation of Baherbund, &c. - - - -		24,51,022
being - - - - -		30,53,710

Make the Ausil and Abwab for the whole district, in the gross

From this amount, however, of original and proportionably increased assessment, at the rate of about thirty per cent. on the ausil, together established under the yearly forms of a bundobusty settlement, as the total malgoozary or current rents payable to government, is to be deducted the article of muscoorat; being the compromise allowed to the zemindar at the formation of the jumma toomary, in lieu of all charges of mofussil management, involving his own written and prescriptive rights of Nancar Russoom, &c. and which he found more to his advantage to hold unascertained, by compliance with the sovereign's exaction of abwabs, than risk a discovery of large surplus profits, by a regular hustabood investigation. The additional assessments were to be levied entirely free of any extraordinary expense, as being only an accumulation of the former demand of rent for the same lands or from the same people, and requiring no increased establishment in the collection. The following account, therefore, of incurred annual Charges for the whole zemindary of Rajeshahy, is to be considered, as solely applicable to the ausil jumma.

MUSCOORAT.		
1. Nancar, Khanabarry, or free lands, for the subsistence of the zemindar himself, of unknown indefinite extent and value, were rated by compromise as a compensation for every allowance of personal agency in behalf of government - - - -	- - - -	13,926
2. Neematucky, or half rupee per cent. in like manner to the canongee - - - -	- - - -	8,468
3. Moccudemy, or nancar to the chiefs of villages or petty zemindars - - - -	- - - -	13,974
4. Aymah, or religious donations, to Mahomeddars - - - -	- - - -	3,935
5. Mudded Mash, similar donations, more particularly to individuals - - - -	- - - -	575
6. Enam, or charitable donations, in some instances to Hindoos - - - -	- - - -	1,539
7. Mehmany, entertainment of pilgrims and strangers in general - - - -	- - - -	43
8. Kheirat, or occasional charity to the poor of all persuasions - - - -	- - - -	18
9. Paikan, or the pikes, guards of villages, every where necessary - - - -	- - - -	2,161
10. Kuddem-russool, or worship-place of the Prophet's footstep - - - -	- - - -	67
11. Dufter-bund, allowance to the office keepers of cutcheries - - - -	- - - -	4
TOTAL Muscoorat or charges, with fractions, - - - - Rupees		44,715
Deducted from the Malgoozary as before, in all at - - - - Rupees		30,53,710
		30,08,995

Leaves a net Revenue to Government in 1172, of

Yet, notwithstanding the augmentation which had thus taken place in the space of thirty years, on the khalsa lands, being about one-third of the original rent-roll, reckoned in round numbers eighteen lacks of rupees, the mode of assessment by abwabs, was thought by Cossim Ali, greatly inadequate to the actually improved state of the district, or receipts of the zemindar; was known to be productive of the most partial inequalities, in the distribution of these additional demands of government among different classes of the ryots, depending on cast, or local residence in the favoured pergunnahs chiefly

fanned to Brahmins; added to other new authorized exactions, levied in some places under the name of Na-juey, on pretence of a failure elsewhere of the requisite funds to make good the annual malgoozary stipulated with the exchequer; and at the same time, that it fell infinitely short of the nawab's exigencies in a career of refractory ambition, might conceal extravagant mofussil charges of serinjammy, admitting of large resurreptions for defraying the more general expenses of the soubah. A hustabood was therefore resolved on, and very imperfectly executed in the Bengal fussy year 1168, for the whole zemindary of Rajeshahy, exclusive of Baherbund; which if considered at any time before a dependency, became only a part of the Ranny Bowanny's territorial jurisdiction formally, two or three years later. The principal aumeen employed in this service, apologizes in a note subjoined to his account, for the deficiency of his investigation, by observing, "that the more complete ascertainment of the resources of so large a district by measurement and hustabood, would require about two years; for which reason, he had contented himself with such sudder and mofussil papers, as could be collected expeditiously; and from the informations hence derived, had drawn out his statement of improved rents, with resurreptions of sebundy and other zemindary expenses, all which, he should endeavour to see realized to government." In fact, the larger divisions of Rajeshahy proper, and Bhetooriah, were only generally estimated probably from the loose fallacious accounts of the zemindar himself, or his servile dependents; while the more satisfactory detail is entirely confined to those pergunnahs of recent acquisition, or of known improvement by jageerdary operations of towfeer; as will be seen by the following Schedule, the more valuable in itself, as exhibiting perhaps the only authoritative, tho' imperfect hustabood existing of this district.

HUSTABOOD, or former and actual state of the revenues of the Fahtimam or territorial trust of Ranny Bowany, exclusive of Baherbund; as ascertained A. B. 1168, or A. D. 1761, in the administration of Cossim Ali Khan, showing the particulars of the Ausil with consolidated Towfeer of 1165, in all the detail of local divisions herein specified, with their full amount of discovered rental.

NEW ZEMINDARRY DIVISIONS and PERG.	Circars.	Chuck.	Old Zemind ^y Divisions.	Ausil Jumma of 1135.	Towfeer of 1165.	Hustabood Jumma of 1168.
Rajeshahy Division, khalsa & jageer of perg ^s 80	Various	Moorshed	Rajeshahy	9,06,525	68,211	11,54,556
Bhetooriah division d ^o - - - 36	D ^o -	Gorahgaut	Bhetooriah	5,94,269	15,067	10,22,319
Neldy, a portion of the old division - - - 12	Mahmood	Bhoosna	Neldy	98,119	17,776	1,58,680
Shah-anjal, jageer of the bukshahi - - - 14	D ^o -	D ^o -	Mutafur	33,753	32,181	1,01,015
Haville, Jelalpoor, &c. of Dacca - - - 5	Futtehab.	D ^o -	D ^o -	37,116	22,382	79,320
Surdeh, &c. - - - 1	D ^o -	D ^o -	D ^o -	1,722	-	2,931
Rutten shahy - - - 1	Bazoocha	Gorahgaut	D ^o -	2,025	-	1,602
Pitladeh - - - 1	Gorahgaut	D ^o -	D ^o -	19,525	2,724	30,479
Scroop-poor and Sujah-nagur - - - 2	D ^o -	D ^o -	D ^o -	22,090	15,151	57,794
Kootwally - - - 1	Jennetabad	Akbernag.	D ^o -	9,580	8,293	7,611
Joar Ameenabad - - - 1	-	-	D ^o -	1,149	-	2,861
Ambady - - - 1	Pingerah	Gorahgaut	D ^o -	4,561	568	9,207
Bhiterbund - - - 1	Bengalbhoon	Currybarry	Baherbeend	12,990	8,948	28,677
Basdole-hejrapoor - - - 1	Barbeckp ^r	Akbernag.	Mutafurke	22,160	-	13,463
Mugger-chaul-kote - - - 1	Mahmood	Bhoosna	Neldy	1,484	-	1,531
Bahr sair of Jehangurnagur - - - 1	Bazoocha	Jehangur.	Mutafur	948	737	810
Chunakahly, vil. of Bhergoram - - - 1	Audimber	Moorshed	Rajeshahy	92	-	100
Barbeck-poor, vil. of Madoohady - - - 1	Pingerah	Gorahgaut	Mutafur	607	-	722
Koolbenah, Torr of Jaides - - - 1	Mahmood	Moorshed.	D ^o -	2,832	-	4,512
Kassimnagur - - - 1	Audimber	Akbernar.	D ^o -	7,983	2,708	10,695
Santore Division - - - total 462,739 rupees.						
Santore - - - 1	Mahmood	Bhoosna	Neldy	43,270	-	44,406
Nussib-shahy - - - 1	D ^o -	D ^o -	D ^o -	33,224	-	37,998
Pookeriah - - - 1	Bazoocha	Gorahgaut.	Mutafur	38,090	15,071	1,21,806
Bazoo-cheep - - - 1	Mahmood	Bhoosna	D ^o -	19,706	-	28,256
Belgachy - - - 1	D ^o -	D ^o -	Neldy	12,082	-	9,584
Bangong - - - 1	Barbeck	Gorahga.	Mutafur	18,063	4,457	47,745
Jeyassun - - - 1	D ^o -	D ^o -	D ^o -	28,389	33,725	60,356
Pulta poor - - - 1	D ^o -	D ^o -	D ^o -	4,439	1,037	5,571
Mohimshahy - - - 1	Mahmood	Bhoosna	Neldy	19,671	-	16,302
Ameerabad, Yusefpoor - - - 2	D ^o -	D ^o -	D ^o -	20,349	-	24,566
Hakeempoor - - - 1	Futtehabad	D ^o -	D ^o -	6,222	-	12,261
Ebrahimpoor, &c. - - - 1	Mahmood	D ^o -	D ^o -	13,011	-	19,641
Putkabarry - - - 1	D ^o -	D ^o -	D ^o -	1,735	-	4,191
Noosserit Shahy - - - 1	D ^o -	D ^o -	D ^o -	19,346	-	14,738
Tup. Bernodpoor, Kassimnagur - - - 1	Bazoocha	Jehangur.	Mutafur	4,252	3,807	8,027
Kiss. perg. Dhamun - - - 1	Barbeck.	Gorahg.	D ^o -	825	1,628	7,283
In 1168, Gross rent of total Perg ^s 179				20,62,804	2,54,561	31,51,580
Serinjammy total Expenses, allowed on the Hustabood account collections				44,715	-	201,827
Net Malgoozary in 1168, according to the Hustabood				20,18,089	2,54,561	29,49,783
Two Perg ^s of Baherbund, &c. subsequently annexed to Rajeshahy				68,860	64,797	1,33,657
Total of the Zemindary by the Hustabood, to 1172				20,86,949	3,19,358	30,83,440
Rupees						

No. 4.] The Affairs of The EAST INDIA COMPANY. 347

HUSTABOOD Account of 1168, by Cossim Ali Khan, continued in the Abstract.

	Ausil 1135.	Hustabood.	Keffyet.
Rajeshahy division, khalsa and jageer, in 80 perg ^s as in 1168, } ausil - - - - - 36 - - - - - } Bhetooriah - - - d ^o - - - - - 36 - - - - - } Neldy, &c. - - - d ^o - - - - - 46 - - - - - } Santore mutafurrukât - - - - - 17 - - - - - }	9,06,525 5,94,269 2,78,736 2,83,274	11,54,556 10,22,319 5,11,966 4,62,739	24,8,031 4,28,050 2,33,230 1,79,465
Total gross Hustabood with keffyet or increase on the ausil serinjammy, mofussil charges - - - - -	20,62,804 44,715	31,51,580 2,01,827	10,88,776 1,57,112
Net Malgoozary Revenue - - - - -	20,18,089	29,49,753	9,31,664
Towfeer increase on jageers, consolidated in 1165 with the ausil Abwab, increase on the khalsa lands to the same period - - -	2,54,561 6,02,088	- - - 28,75,338	8,57,249
Total Keffyet or Profit, on the Hustabood of 1168, after deduction of serinjammy charges with the jumma ausil, towfeer, and abwabs, before levied - - -			74,415

But this investigation, though productive of such an improvement of the revenue, was so far from satisfying the Nabob, that it served only to stimulate his endeavours to obtain more, on the certainty of further concealed resources within the division of Rajeshahy, which it appeared is so prodigiously under-rated on comparison with the other districts better known; Neldy and Santore, by a recent hustabood, and the whole of the ancient division of Bhetooriah, while held in jageer by Mur Jumla, subject to be repeated towfeer operations, finally made known to government. Accordingly, the following year, the Abwab Serf-sicca, universally established throughout the soubah, and long since secretly levied by the zemindars, was added to the former malgoozary of Rajeshahy in all its divisions. This formed an additional assessment of one and a half anna on each rupee, or about 10 per cent. proportioned to the ausil jumma. But the net amount of the hustabood was henceforth denominated Ausil; and on this basis, the new exaction of the state, was acquiesced in by the landholder, rather than incur the risk of a further more particular scrutiny into the value of the rich unexplored territory west of the Ganges, was rated at 2,92,418 R^s. At the same time, the Aumeen Perbhoram had brought to light, on a stricter inquiry into the real state of some of the scattered pergunnahs, a new profit on the hustabood as follows:

Perg. Santore - - - - -	11,500	Bungong - - - - -	13,600
Nusseeb shahy - - - - -	11,597	Ameerabad - - - - -	7,000
Jeyassun - - - - -	19,990	Hakumpoor - - - - -	4,800
Ebrahimpoor - - - - -	3,800	Bazoocheet - - - - -	4,600
Putkabarry - - - - -	1,000	Mehim-shahy - - - - -	4,522
Furset-poor Neldy - - - - -	600	Pookeriah - - - - -	20,000
Nusseeb-poor d ^o - - - - -	600	Benodpoor - - - - -	2,110
Belgachy - - - - -	3,212		
Baherbund, &c. though at this time distinct from the zemindary of Rajeshahy, yielded further			34,639
Total - - - - -			5,10,405

These several additions of rent throughout the zemindary in 1169, amounting in all to rupees 4,75,766 inclusive of the Keffyet, Hustabood, Ezafa or increase of Perbhoram, and Abwab Serf-sicca, when annexed to the former net jumma, made the sum total of the malgoozary, then due to government, S^r R^s 33,51,104. or with Baherbund, at the same time separately increased to 1,68,296, should be stated at rupees 35,19,400. after having allowed a deduction of rupees 2,01,827. being about ten per cent. on the ausil toomary of 1135. in lieu of any charge of mofussil management, under the head of serinjammy. To insure the more punctual payment of so large a rental, from a district too extensive for single superintendence, a very judicious distribution of jageer and khalsa lands had already taken place; the former, comprised in all the scattered or fully investigated pergunnahs of Neldy and Santore, &c. with their accumulations in a very considerable proportion of the towfeer serf and keffyet, an original jumma of about eight lacks; while the latter, including Rajishahy, and the greater part of division of Bhetooriah, stated nearly at the thirteen lacks of the same antiquated valuation, were to bear, as in fact they were found already to do, an increase equal to all the old abwabs, with a very moderate share of the other exactions, yielding together a profitable increase on the rent-roll of 1135, something short of fifteen lacks of rupees, or about 3-4ths of that original toomary jumma; the whole under the subdivided charge of four aumildars, or principal managers in behalf of the chequer and different jageerdars. In 1170 A. B. the ordinary gross bundobust, which with all the preceeding sources of annual revenue, was settled at rupees 37,60,994. which with extraordinary demand of nuzzeranah on renewal of the zemindary sannd, reckoned on a mo-dum 1,75,000. and usual present to the whole public income of the district at this period, con-prising, as it is supposed, the pergunnah of Baherbund, rupees 20,52,691. being perhaps the greatest rental paid ever by the landholder to the Mogul representatives for this largest, and in part, the richest zemindary jurisdiction of the soubah, though only estimated in all, to produce a sub-rent from the ryots of fifty-two lacks; however, this may be, the net settlement for the year due to the chequer, after deducting rupees 2,52,174. in lieu of all serinjammy charges, amounted to rupees 35,08,770.

35,08,770. of which about five lacks as increase on the jagher mehals were brought on the khalsa records, under the denomination of towfeer, at the expulsion of Cossim Ali, in addition to the similar improvement of 1165 A. B.

Whatever might have been, the real collections made throughout the country, on the basis of a jumna bundy, thus comparatively ample at the close of the years 1170 and 71, (comprehending a period of rebellion, of rapine, or feeble, unsettled, and divided government) it cannot be expected that under so daring and unprincipled a minister as Nundcomar, any thing like the sum received by himself or his agents in the mofussil, would be accounted for to the public treasury, superadded to the ordinary catalogue of foulest crimes, marking sudden preferment amongst the natives of Hindostan, the embezzlement of krores of rupees out of the dewanny revenue, which is the only proper source locally existing of national or individual wealth, must have been necessary to gain by bribery the suffrages of all the members of a double complex administration, and yet acquire for himself the princely fortune he died possessed of on the gallows. Nor was it to be supposed that his Mussulman successor in office, the accused defaulter of millions, while in the niabut of Dacca, when forced on his nominal master as deputy in the soubahdarry under foreign influence, could either be more virtuous in the attainment of his employment, or withstand the temptation of enriching himself and followers in the future execution of his great financial trust, by similar acts of infidelity and speculation. Accordingly in 1172, when this man was appointed in behalf of the Company to administer their newly acquired revenue, altogether in the receipt, and for the most part in disbursements, he availed himself of the necessary ignorance of recent comptrollers, wholly uninstructed in the language, and established system of the exchequer; concealed his perfect knowledge of the actual state of the country, the true and fictitious collections of his predecessor, particularly in the zemindarry of Rajeshahy; made the latter the standard of present exaction there, in fixing the net current malgoozary of the year, ausil and abwabs, 24,56,108 rupees, exclusive of Baherbund, which on this occasion, with a dispersed profitable district called Cantoanagar, were bestowed on the dewan of the English resident at Moorshedabad; and boldly affirmed, as to the jumna of the soubah generally, at the instant of making this fraudulent reduction of near ten lacks in thirty-four, (being so much of the rightful dues of government) suddenly without the shadow of an excuse, and no where else compensated for, that it was the largest ever made, in the same breath which he made the declaration that all prior accounts for comparison were lost during the troubles of Cossim Ali.

It will not then be a matter of any surprise that the new minister, finding himself thus subjected to no effective controul, should, the following year 1173, increase the reduced jumna bundy of Rajeshahy in the sum of two lacks of rupees unaccountably, without any specification of the improved territorial lands, or occasion of making such an augmentation, and on the like unknown arbitrary principles, (probably no less profitable to himself) as guided him in stating a diminution of the established rental five times more considerable, when from the experience of years, he learned that additional imposts on the zemindars were readily acquiesced in by themselves, on the implied condition of more than simple indemnification, in the mode of new indefinite exactions from the ryots or collusive alienations of malgoozary land, that the ignorance, corruption, or mistaken policy, often imputed to his rulers, either tolerated the abuse, lessened the power, or deadened the inclination to check it, and that the ample fruits of so destructive a system of finance, might be gathered for his own private emolument in the forms of an annual settlement, remission of balances, &c. set forth in loose unaudited accounts, ever abstracted to avoid detection; it may not even be wondered at, in 1178, when the report of such malversation in England at length effected his dismissal with disgrace, and transmitted the Dewanny revenue to British management, that the rental of Rajeshahy was found to have been raised clandestinely to near its former standard, according to the following authentic, though unsatisfactory statement, in the nature of a Hustabood of the whole district as then formed, exclusive of Baherbund; viz.

	Ausil.	Old Abwabs.	Poostebundy. &c. new Abwabs.	TOTAL.
Rajeshahy, division of undefined extent	7,46,091	3,21,037	1,44,921	12,12,330
Bhetoriah, do enlarged	7,12,947	2,33,283	1,66,722	11,12,953
Neldy, - do	2,43,091	71,009	1,01,785	4,15,865
Petty Districts, total 4,16,735 as follows:				
Havilly Serdich, c. near Dacca	59,800	16,358	6,847	83,005
Pookeriah	47,829	15,977	5,477	68,540
Ootter Seroop-poor	39,418	14,737	6,324	60,480
Pitladeh	10,781	2,557	2,007	15,346
Bungong	8,121	3,405	1,449	13,036
Basdole and Pultipoor	14,241	3,280	2,497	14,199
Kootwally	6,375	1,306	1,520	9,203
Tuppeh Benodepoor	6,093	1,415	1,115	8,924
Shah Augil, &c.	70,938	13,060	12,293	95,393
Bhiterbund	28,382	2,383	1,871	32,937
Ambady	8,520	2,836	1,867	13,224
Ameenabad	-	-	-	2,449
TOTAL	19,98,213	7,03,309	4,56,362	31,57,884
Serinjammy Mofussil expenses of the whole Zemindarry for the year	-	-	-	2,38,973
Net Malgoozary, exclusive of Nuzzeranah to Mutseddies	-	-	-	29,19,910

But

But if any doubts should arise of the actual existence of the like ascertained full and legal funds to answer the equitable demands of government, at a later period, measured on the scale of their utmost extent in Cossim Ali's administration, a reference may be made to the report of the aumeeny investigation in 1183. On the truth or accuracy of the original Persian materials forming the basis of this compilation, I knew not the least dependence myself, judging from the situation and characters generally of the natives employed, as well as from such extracts of their accounts as have fallen fortuitously into my hands; yet they will probably be deemed conclusive evidence of the fact, of ample existing sources to make good the former greatest dues of the exchequer, by the most powerful supporters of a contrary belief, founded alone on vague opinion or interested information, evidently fallacious. If the constitutional policy of the country, in not admitting the right of any alienations of territory, without the sovereign consent, be acknowledged part, as it incontrovertibly is, of the system of financial jurisprudence, established by our predecessors in Indian dominion two hundred years ago, and invariably adhered to since, until the unfortunate period of contention which gave birth to the scrutiny now referred to, productive of the following loose imperfect abstract statement, if in any respect authentic, of the actual rental of Rajeshahy in its greatest dimensions, exclusive of Baherbund;

The whole zemindarry is stated to contain 898 mehals or pergunnah divisions, comprehending 16,196 villages, rated ausil or original assessment	-	-	R ^s 14,18,430
Abwabs established to the end of 1183, in addition	-	-	14,26,284
Curtunny, or unauthorized deduction from the gross receipts	-	-	1,19,616
			15,45,900
Bazee zemeen, or lands fraudulently alienated by the zemindar to Brahmins, held for the most part collusively for her private benefit, and now for the first time in the annals of Hindostan, discovered without immediate entire resumption, as would have been proper under the necessary constitutional forms of Mogul government, 4,29,149 begas, at the ordinary valuation of one rupee for each bega, are worth	-	-	4,29,149
TOTAL funds of revenue existing in 1183, being nearly the amount of net Malgoozary paid to the sovereign in 1170	-	-	33,93,479
Zemeen Chakeran, or lands appropriated to the zemindar canongoes, putwarries, village peons, &c. is a compensation for all charges of mofussil management allowed under the head of Serinjammy, begas 2,34,690, at one rupee each, will give nearly the sum of deducted expenses at the end of Cossim Ali's administration	-	-	2,34,690
			36,28,169

TOTAL gross Rental of the Zemindarry by the Hustabood of 1183 - Rupees

The observations which naturally occur in reviewing the preceding Statement, are; 1st. In respect to the Ausil, that six lacks of rupees are deficient of the original rental of 1135, which being little short of the standard valuation of one-third of the whole district, supposes a loss in five years (that is from 1178, when a kind of hustabood was formed under the auspices of the revenue council at Moorshedabad, confirming for the most part, the more authoritative investigation of 1168, as already set forth) of the territorial income of four thousand square miles; an extent of country that could only have been rendered unproductive to the state two different ways, equally inadmissible, being for the same period, altogether exempted from the destructive calamities of the physical or moral world, having as it appears recovered from, if ever in any great degree subject to, the temporary effects of a partial recent famine. The one mode, by desertion of ryots, and consequent dereliction of an uncultivated waste called Plateka, of which the probability is positively denied; not only because the particulars have not and cannot be specified, in all the regular detail of pergunnah divisions, liable to the easy detection of a survey; but because the history of India cannot shew an instance of such an emigration from one zemindarry to another, productive of a consequence so ruinous; though the permitted chicanery of modern landholders, hath often shifted the profitable industry of the people from arable ground equally assessed, to rich pasture lands of no financial importance, all alike fraudulent, whether in direct speculation in receipts or disbursements of the public revenue; collusive diminution of annual rent, in the specified terms of pottah—leasehold to the peasantry; or the more criminal dangerous mode, if at all admitted, of transferring the undoubted necessary property of the prince, to support the profligate idleness of a swarm of Hindoo priests, and cherish the growth of a race of native rebellious subjects. Another channel indeed of real defalcation might be found, in the natural or factitious indolence of the inhabitants of Hindostan, which would inevitably reduce their operations in husbandry, to a bare subsistence of the labourers employed, if a judicious spur in taxation did not excite reasonable efforts of greater industry; but in truth, this good is so wantonly used by oppressive zemindars, under the ignorance or supineness of new established rulers in a tranquil dominion, that the causes of present financial decline must be sought for, through either of the exceptionable ways indicated.

2dly. That the amount of abwabs, with the article of curtunny, exceeds the aggregate of all the former additional assessments on the ausil, in the sum of two lacks of rupees; at the same time, that we are to suppose the original territorial fund, serving as the basis for such profitable increase on the old standard crown rent, hath lost one-third of its valued extent, which indeed, if true, might make the actual burthen on the remaining lands, intolerably grievous to the people as well as a scandalous reproach to government, in suffering this openly oppressive exaction, wholly unauthorized, and a daring encroachment on the exclusive prerogative of sovereignty, in levying from the subject what can only be legitimate, under the form of public supply, to answer the exigencies of the state.

3dly. That

3dly. That with respect to the Baze Zemeen and Chakeran appropriations of the farming land-holders of Bengal, the commissioned officers of the dewanny, have really had the audacity to avow so much of their fraudulent alienations. Though it cannot be supposed, that in the great brahmin zemindarry jurisdiction of Rajeshahy they have ventured to state the full measure of their illegal grants; yet in the extent acknowledged, we find almost the exact equivalent, as it may probably be, the very identical substance of pretended defalcation in the amil jumma, however impossible it may be from Hindoo vices of forgery, chicanery, and perjury, refined by priestcraft, to prove the fact by circumstances of time, place, oral or documental testimony, and as such is undoubtedly a proper subject that ought without hesitation, to be wholly resumed. But in all events, the territory thus secretly disposed of in breach of official trust, highly prejudicial to the sovereign rights, involving an act not simply of negative prohibition, and in no one instance openly allowed under the most corrupt delegated administration of the Moguls, in any part of Hindostan; but diametrically contrary to the forms and spirit of the actual constitution, or ancient fundamental laws of India, universally known and invariably adhered to for two centuries past, as the dustoor ul amil customs or written political institutions in finance of that empire from which we derive all formal authority of dominion;—I repeat, this territory will, it is hoped, in conformity to what seems to be the constructive principle of the British Act of Parliament in 1784, be fully restored to those who alone had the rightful power of alienation, as it was almost as criminal in the present occupants to receive, as it was in the donors to bestow, collusive fraudulent benefices.

What are we then to think of the subsequent jumma-bundies of this district, reduced in 1190 to an intended gross mokurrery rental of twenty-three lacks of rupees, charged with a serinjumma incumbance of three and a half, exclusive of Baberbund? was it a deficiency in established territorial funds, to answer the usually larger demands of government? And how or when, could this deficiency be ascertained, without a record on the Company's voluminous proceedings of the genuine pergunnah divisions, detailed valuation and circumstances of a zemindarry, near thirteen thousand square miles in extent—to check the gainful fallacious system of fabricated accounts long since devised by native officers of revenue, and successfully imposed on their foreign rulers, under a presumptuous belief of that indolence, ignorance, or inability, which would naturally induce them to avoid the necessary minute of all enlightened operations in finance, content themselves with general abstracts of the collections made from large undefined portions of the country perhaps wholly unexplored by the superintending eye, and thus ensure concealment of the grossest peculation, by the ordinary arts of penetrating insidious Hindostanny cunning. A landlord indeed, unacquainted with the circumstances, of his estate, the extent and number of farms, nature of the soil, or capacity of the tenantry, to pay an established rent, (the particulars of which, in any authentic roll, never came under his inspection) might well call on a steward of noted chicanery, to state the causes of the prodigious decrease of annual income, arising gradually by imperceptible or permitted embezzlements, in a long course of least suspicious management, the fraudulent earnings of which, enjoyed in habits of yearly return with security, must necessarily give a colour of right as a perquisite of office, or otherwise equally in view of self interested and unintelligent superficial enquirers. The unfaithful servant would answer with a tale of woe, in describing generally the desertion of the peasants, under a rack-rental of the lands; inclemency of the seasons; the dire effects of inundations, draught, pestilence, or famine;—he would even refer to living witnesses, who had been accustomed to transfer their ideas of vassalage from the actual lord to the unworthy agent-representative, to attest the truth of his assertions; he would involve his accounts, in abstract statements wholly unexplained; and if a detail was positively required, in the knowledge of his superior's ignorance, he might venture to impose a fallacious cartload of particulars, to deter investigation, but most probably he would threaten to throw up the management of the embarrassed affairs of a needy master, thus rendered dependent for immediate support, on a faithless crafty zemindarry factor.

And what have been the means adopted to stop this rapid continued declension of the public revenue, or what are the modes practised and proposed, to ensure payment of the amount of present or future settlements? And have not all these, in every part of the British dominions, proved completely abortive on the fullest experience, not in realizing a fixed moderate rental in fact or form on a lease of years, but even in making good a constantly decreasing bundobust, attended with balances of equal magnitude as at any former period annually? Zemindars are undoubtedly in their own persons, or deputies chosen with the approbation of government, according to the established usage, the wealthiest, most responsible, and in every instance, the worthiest, as they are constitutionally the only eligible subjects throughout the Moghul empire, for managing the sovereign rents; except where an incorrigible propensity to fraud or refractoriness, seconded by dangerous local influence, may render absolute dismissal from office, and all territorial jurisdiction highly expedient. Their nancar, where ascertained, being about ten per cent. on the collections chiefly in land, is a security for defalcation, which no individual in Hindostan, possessing only moveable property, however great when this appropriated zemindarry allowance hath not been otherwise precisely determined, than by a small compensation for actually larger emoluments, as is generally the case in Bengal, there is an additional surety, against the losses of improvident or fraudulent management; nevertheless, in opposition to a system thus evidently advantageous, the commissioned permanent landholders have frequently been, as they still continue to be, in many places exonerated of their territorial trust and responsibility, while yet in receipt of their full official dues, often superadded to their former undisclosed perquisites, under the newly applied denomination of Moshairah. Temporary farmers fluctuating uncertain personal riches, perhaps wholly unacquainted with the internal state of the country;

country, strangers to or mistrusted by the ryots, and otherwise unqualified to superintend the finances, in any stage of administration; have been substituted in the room of the ejected zemindars; retained for themselves a double salary of agency; oppressed the people with new burthensome taxes; and if they did not abscond with anticipated receipts, were sure to fall in arrears, at the expiration of their lease, to add a vast accumulation of irrecoverable balance.

Again; hath the evil been in the least moderated, or is there any likelihood of its being so, under the easy prevalent system of selling zemindarry rights, when the official occupants, with their sole immediate dependants, are themselves the uncontrolled managers of the Company's revenue? These people have been universally stigmatized for mental incapacity; nor can the charge in general be denied, though there are doubtless many exceptions. It is the common lot, even of those in the highest departments of native government in Hindostan, to fall under the like imputation; and nothing can prevent the introduction of disorder, with intolerable abuse, in the districts unhappily, yet necessarily subjected to the direct feeble influenced administration of the present depraved race of Mahomedans or Hindoos, but the constant virtuous exercise of the sovereign power of the Mogul, where it still exists, by right of conquest or formal efficient representation in the approbation or choice of acting inferior ministers in the capacity of naibs or deputies, who, being alone responsible to the supreme rulers, checked with full intelligence of interior official duties, by a vigilant European superintendence, would execute their trust with fidelity, and moderation, on the only principles found effectual in such cases within the limits of eastern despotism, resolved into self-interest, and the dread of instantaneous punishment, with removal. But in zemindarry employments, often bestowed according to the customary rule of heritable succession (if no objections occur of a different nature) on helpless women, immured in the zenanas, under the sole domestic guidance of eunuchs, priests or physicians; and on minor children, natural or adopted, entrusted to the care of faithless guardians, the political maxim of Hindostan, authorizing the interference of the dewanny in filling up the vacant, can never with safety be deviated from; and when neglected, yet to be followed by a public sale of territorial jurisdiction;—what hath it the appearance of, unless it be a trick of state; to encourage the low profligate managers of a nominal landholder, in acts of irregularity and embezzlement, which, however profitable to themselves, must reduce their constituent to indigence, and the necessity of selling the whole or part of an allowed substance for the individual in office, to make up the sums plundered from the public treasury, by interested, irresponsible, though efficient secondary agents. If the pernicious consequences indeed of the system went no farther, perhaps a period of indemnification to the state might arrive, through the mere ascertainment of the value of districts thus disposed of: but the following circumstances, applicable to Rajeshahy in the present year 1193-4, will sufficiently evince the contrary.

This great unweildy territorial trust, hath long laboured under an unspeakable misfortune in the weak administration of a female Brahminee zemindar, called Ranny Bowanny, and of course of the disreputable worldly order, allowed independent rule within her jurisdiction abroad, though always priest-ridden at home, or a slave within the walls of her haram, to a set of the most cruel, unprincipled beings, who are like enemies to their mistress and government, with the difference that they are the sycophant dependants of the former, but altogether unknown to the latter; whose financial, with annexed judicial powers, they in fact administer uncontrolled; yet she neither received her office in heritable succession, nor as such, could she transmit it under the usual necessary confirmation of a dewanny sunnod, merely as wife to Ramkaunt, the former occupant, who died in 1153, and possessed of his riches to pay the largest customary muzzeranah. She finally, on the death of the next appointed landholder, Ragonaut, her son-in-law, in 1163, without issue, when Ramkishan, the actual presumptive heir, was very irregularly adopted, obtained in her own name a grant of the zemindarry. Superannuated and infirm, her death hath been for many years back expected; and by some supposed actually to have happened, though concealed. This state of things, naturally produced two opposite factions; the one, adherents to the probable successor, stimulated his endeavours to set aside the old woman, real or personified, and obtain the ostensible management, that they may be enabled to gratify in subordinate turn, their lust of power and plunder. The other, veterans in session, while labouring to maintain the tottering influence of the Ranny, are deeply interested in effecting the immediate sale of all her zemindarry rights, under the precarious tenure of their proper agency; and through favour of the actual system, the execution of their design is become an operation of the simplest kind. These miscreants, have only to alienate secretly, as much as possible of the Malgoozary lands to brethren Brahmins, and there can be no danger of detection, secured by fortification of the simplest kind. These enormous oppressive exactions, at least double the amount authorized or accounted for with the royal Exchequer; fall in arrears of revenue, withhold the total collections made, suffer under apparent circumstances of sale of a supposed ancient real estate; and thus under erroneous British ideas, of the sequestration of distressed poverty the mortifying hardship liquidate fictitious balances by the purchase-money, to the ruin of the landholder, the loss or discredit of the sovereign, with no other purpose than to provide, a public equivalent for private fraudulent defalcations.

In the first instance, the pergunnah of Otter Serroopper was destined to be sold. It contains 249 square miles in all its dimensions; is wholly detached, being insulated between the districts of Disnagpoor, Rungpoor and Edrackpoor; to the latter of which, independently of its having been formerly so attached, and also a very recent acquisition to Rajeshahy, it might, in point of true financial policy, be deemed an annexation no less eligible than the disbursement of it, must be considered with respect to the other over-grown zemindarry. Nevertheless, I believe it will be found to afford the

earliest example on the records of Hindostan, of a territory so extensive, and only portion of a great landholder's jurisdiction, being thus offered to public sale. The value, according to the aasil jumma with towfeer in 1165, when the Ranny's caltiman entire, exclusive of six lacks abwab, should be rated twenty-four and a half lacks, is stated at rupees 35,950, or an hustabood, with improvements to 1178, rupees 60,480, making part of the total malgoozary of Rajeshahy, then increased to 35 lacks, at the latter valuation nearly of gross annual rent, payable to the Company, charged with a trifling deduction for seripjammy, though the pergunnah was bought by Deip-narrain, a Calcutta banyan, for the surplus price paid down of 91,500 rupees, as an equivalent for all zemindarry rights, which may be thus reckoned in fee at seven years purchase, where legal interest is twelve per cent. and the tenure somewhat precarious, worth 13,000 rupees per annum to the new possession. On the same political principles influencing the choice of Serrooppoor, to begin with in the sales intended by liquidation of an enormous balance, accumulated within these last ten years, which being all of equal validity, must be equally proper to be entirely realized; the separated distant pergunnahs of Pitladah and Pookeroah, might be supposed, would follow next in order; but Rajepoor on the Jellingtree making part, and in the very heart of the division of Rajeshahy proper, was preferred probably with the humane hope of terrifying the Brahmin ministers of the Ranny, to have recourse to their fraudulent treasury, in making good the equitable dues of the sovereign, rather than risk the loss of an old favoured possession, the principal seat of family worship. If such were the motives of selection, the crafty policy of the ruling factions, must have escaped observation. The pergunnah was, of course, suffered to be sold, having been subdivided into 20 different hoodas or portions, of indefinite value and extent, according to any authoritative standard estimate; doubtless from the apprehension of not finding bidders, for the whole united; which, on the aasil jumma of 1135, was rated rupees 29,137 on hustabood, proportioned to the net zemindarry revenue entire in 1170, with an increase of three fourths beyond the original assessment, should stand at rather more than 50,000 rupees, but was really put up at a fictitious tuckseem, if intended as toomarry rental, of 84,118, and actually fetched, on terms of a future hustabood income, to the Company (of R^y 1,21,898 annually, after deducting 7,742 for a seripjammy) R^y 1,67,939 purchase money of the zemindarry rights in fee, worth 24,000 per annum.

Now the greatest disadvantage attending this newly-adopted system of realizing the public revenue, is not the perplexing multiplied charge of European superintendence over the irregular frittered subdivisions of pergunnahs, which, when entire, are too numerous to be known by any recorded English list, even of those composing the district of Rajeshahy; neither is it the evident loss flowing from the destructive mode established in Bengal, of levying proportional assessments on the aasil, by variable indefinite zemindarry jurisdictions, giving the landholders, as in two foregoing instances, a latitude to claim deduction from the whole of their Malgoozary, even when reduced greatly below the standard of the original crown rent for such lands as may be sold, valued partially, or actual hustabood, at three times the amount of the aasil jumma; and which might finally enable the occupant now in question, to alienate half her territorial trust, clandestinely purloin a whole year's revenue, yet have funds thus enhanced, by repeated operations of government, through abwabs, towfeer, keffyet, or improved rental, in at least double the present income of the exchequer, to pay off all fraudulently incurred balances; but it is the inevitable certain want of purchasers for any considerable extent of zemindarry jurisdiction, that would prove the most ruinous consequences to the Company, in granting, under a delusive idea of their expedient demands of rent, the standard of their legal right, with the properest means of realizing it, a bundobusty lease beyond the usual constitutional term of a single year. Perhaps all the current wealth of Hindostan, to be employed in buying up such property, would not be sufficient to liquidate the balances already accumulated within these ten years, which, in Bengal alone, may be fairly estimated 80 lacks of rupees; but within the soubah itself, the peculation of 30 years serving to enrich the only monied class of people in the country, called Banyans, and willing to throw their cash into the market, would scarcely suffice, on an average, to make up the revenue arrears of a twelvemonth; yet these people once glutted, and not an individual can be said to remain with the inclination, that could take a whole or broken pergunnah in the Mofussil, on condition of paying any thing beyond the true ordinary Malgoozary of government.

In short, it appears demonstrable, that there hath been, since the acquisition of the Dewanny, an inexcusable, fraudulent, unaccountable defalcation in the net annual rent of the zemindarry of Rajeshahy, as due to the exchequer in round numbers of thirteen and a half lack of rupees, or fifteen lacks, inclusive of baberbund; and that there are still existing the most ample funds, immediately and constitutionally forthcoming, to insure the punctual payment of such an addition to the present effective rent roll. If any doubt should remain of this, the Comparative State of inclosed and neighbouring independent Districts, will best remove all grounds of scepticism.

ZEMINDARRY OF DINAGEPOOR.

HACKIKUT JUMMA KOOL, of the Zemindarry of the havilee of the circar of Pinjerah, now called Dinagepoor, and formerly, with the district of Edrackpoor, constituting the larger territorial jurisdiction of Aurungabad; exhibiting a view of the original and increased Assessments under the heads of Aasil Abwab, Keffyet, and Towfeer, levied on all the included lands, varying in extent or value at different periods, from the Bengal year 1135, at the commencement of Sujah Khan's administration, to 1170, on the expulsion of Cossim Aly Khan; comprising almost the whole period of

of the able interior management of Ramnaht, a foreigner from Upper Hindostan, of the cast of Elce or Koyt, and the first of the present race of official landholders vested by sunnud, in this great caltiman or dewanny trust; continued thenceforward, after a hustabood had been formed of the whole caltiman as collected from the ryots by the zemindar district, ascertaining the full dues of the exchequer as collected from the ryots by the zemindar annually, in behalf of the sovereign, until the establishment of the Company's government in 1172; and subsequently while under the chartered agency of Bydenaht, son successor of the afore-mentioned original zemindary occupant to the time of his death without issue, about the year 1185, when his only surviving brother Cantoonaht, heir of line according to the Hindoo ordinations, was set aside, and the management bestowed on the present infant landholder Radanaht, who was irregularly adopted during the last illness or since the demise of her husband, by the widow of the deceased, now acting as a guardian by naib of her own independent choice, unless the members of superior revenue administration have taken on themselves the responsibility of his conduct, in a tacit or avowed ap- probation of the titular Ranny's appointment. The whole gross and net rental to be here presented first in the abstract, afterwards rather imperfectly, in the necessary financial detail of Khalsa and Jageer, Chucklabundy, Circarat, and Pergunnatty divisions, may be computed to arise from a territory in all its actual geographical dimensions of 4,119 B. square miles, including, with the area of Dinagepoor, Proper Calligong and Bajahow, composed of Gorahtaut, as described by Rennell, in lieu of what is called a seven anna, or so many sixteenth shares; but in fact, nearer one-half of this mutilated Chucklah divided with the petty zemindar of Edrackpoor.

Abstract of the Jumma Kaumil or complete hustabood of the whole zemindarry, in 1168 A.B. consisting of whole and broken pergunnahs, 121, dependent on the khalsa or jageer departments, valued in the gross original with increased assessments, involving the largest collections ever authorized or made on the proper account of the state, annually, Sicca Rupees 29,10,885; from which, deducting serinjammy mofussil expenses, found to be 2,66,152, inclusive of the zemindar's full allowance of muscoorat, &c. there remained 26,44,733 net Rental;—as set forth in the following Analytic Scheme, agreeable to the sheristah or forms of the imperial exchequer of Bengal, shewing, in chronological arrangement, the component parts of that aggregate revenue; subdivided in the first instance into,

1st. Malgoozary, or old established assessment, under the authority of government, prior to the year 1168, including aasil abwab and towfeer on the khalsa and jageer lands of the whole district - - - R^y 12,49,816.

2d. Keffyet, or profitable improvement on the same territorial funds, as discovered on the hustabood of 1168, secretly collected by the zemindar, by improper extension or distribution of abwabs, or otherwise, in the form of increased rents; R^y 13,94,917, now resumed.

Malgoozary collected as the basis of total revenue, with the keffyet from the official landholder Ramnaht, in five divisions, under superintendence of so many different amildars; according to the following Particulars:

1st. Aasil jumma toomary of Jaffer Khan, as collected by Sujah Khan, in 1135, and forming in the same year, exclusive of Khasnoveessy, with arbitrary exactions of Nuzzeranah, the entire crown rent of the district;—originally khalsa and jageer - Peg^y 99, R^y 5,06,431 Annexations thence forward, to 22=2,48,002 the year 1168 and subsequently

Total aasil jumma of Dinagepoor in 1168, and ever since comprised in the chucklahs of Gorahtaut and Akbernagur, as distributed into
Khalsa - - 6,08,092 - - - 7,54,433
and Jageer - - 1,46,341 - - -

2d. Towfeer profitable increase on the jageer lands, from the earliest assignments, gradually increasing to the year 1165, and subsequently to 1168; in all Rupees 1,58,418, inclusive of Serf 26,340.

3d. Abwabs established on the aasil of the khalsa portion of territory, and consolidated therewith, prior to the year 1168, as follows:

1st. Khas noveessy to 1726 A.D. -	15,593
Sujah Khan { 2. Nuzzer ^h Mokurrery - - -	80,451
3. Zer Mathoot - - -	13,422
to A.D. { 4. Mathoot Feekhanneh - - -	30,671
1739. { 5. Foujedarry Abwab G ^r . - - -	12,760
Aliver { 6. Chout Meerhattah - - -	1,05,192
to A.D. { 7. Ahuk & Khesht Gour. - - -	23,781
1755. { 8. Nuzzer ^h Munseorgunje - - -	55,095
TOTAL Abwab to 1168 - - R ^y 3,36,965	

Muscoorat or Dasteor of the zemindar, &c. included in the Serinjammy, having been deducted; viz.

1. Nancar, &c. to the landholder -	5,397
2. Neem tucky canongoes - - -	2,831
3. Moccaddemy chief villagers -	3,422
4. Roorinadaran - - -	241
5. Aymakdaran - - -	397
6. Paikan village pikes - - -	4,741
7. Rahberan escort guides - - -	800
TOTAL Serf R ^y - - 17,834	

Considerable as the keffyet or profitable increase stated at R^y 13,94,917, inclusive of R^y 92,285, under the denomination of serf may seem, when thus raised at once by a single operation, on the foundation of a malgoozary, as before set forth, of rather lesser amount; yet it by no means equals the advantage comparatively of a similar hustabood investigation, carried on much about the same time and afterwards throughout the Company's zemindarry of Calcutta, completed under the auspices of Mr. Verelst; and if it exceeds the profits in like manner, derived from a scrutiny into the actual mofussil collections of the landholder of Burdwan; it should be remembered, that in this district, under an erroneous though natural idea of constitutional right in the mind of an European, upwards of five lacks of beghas, bazee, zemeen or fraudulent alienations of ground, after having been discovered, were not intirely resumed as they ought, and must have been, according to the established customary laws of the country, within any mussulman jurisdiction; but were simply assessed for half

II.

Mr. J. Grant's
View of the Revenues
of Bengal.Zemindary of
Dinagepoor.

Appendix to the REPORT from The Select Committee on [N^o 4.]
half a rupee each begha, being only about one-fourth of the real produce, annually to government; that the whole muscoorat, nancar, &c. constituting the entire right of the zemindar, amounting to near 1,80,000, was still, in fact, continued to his family, by the favourable leasehold of what hath been called Dewry land; at the same time, that a full compensation had been made to himself, for the supposed resumption of it, under the head of Mohairah, and that Burdwan be a fifth larger than Dinagepoor in extent; yet the still greater proportion of rent paid by the former, after the utmost improvement of the latter, leaves a suspicion that the original valuation of the one, was beyond measure higher, probably because more fully explored, than the other; nevertheless, the kallyet here stated and included in the settlement of 1169, was deemed too great for public discovery or profit, when M. R. Khan took charge of the dewanny in 1171; for without any communication of particular reasons assigned, or possible grounds of remission, unless in the corrupt example of his predecessor Nundcomar, during the two preceding years administration, he at once arbitrarily reduced the amount to be in future collected as part of the annual jumma bundy, to R^s 5,76,344, making the whole net rental of the zemindary no more than R^s 18,26,140; and from this even, something appears to have been deducted, besides the dismemberment of Cantoanagar, stated only at R^s 7,329:—This total Revenue however, continued nearly at the same standard, to the year 1178, and is detailed with the ausil in all the pergunnah divisions on the district, in the following Table.

PARTICULARS of the Jumma of Dinagepoor, as settled by M. R. Khan in 1172, on the Company's acquisition of the Dewanny, and distributed by tuckseem or division, in all the detail of Chucklahs, Circars, and Pergunnahs, comprising this Zemindary; distinguishing the Ausil at the first and ultimate periods of its establishment.

CHUCK, CIRCARS, and PERGUNNAHS.	Ausil Jumma of 1135.	Jumma Kool Bundobust 1172.	CHUCK, CIRCARS, and PERGUNNAHS.	Ausil Jumma of 1135.	Jumma Kool Bundobust 1172.
Chuck Gorahgaut:			Chuck Gorahgaut: brot over - -	3,02,264	6,28,538
Circar Pinjerah, original zeminy 1135.			K. { Circar D ^o - districts, originally		
Perg ^a Appole - - - - -	53,961	69,300	divided with Edrackpoor, in		
Angoocheh - - - - -	3,901	D.	the proportion of 7 to 9 annas.		
Bridnagar - - - - -	26,768	43,565	Perg ^a Augunban - - - - -	154	
Bhuttynagar - - - - -	12,000	19,658	Aunchy - - - - -	166	
Bazeedpoor - - - - -	13,205	26,270	Alhab - - - - -	68	
Benoughur - - - - -	178	D.	Bajiputtary - - - - -	25	
Cheparypoor - - - - -	8,633		Bazeedpoor - - - - -	5,003	
Chepalun - - - - -	1,487	2,850	Bundy - - - - -	1,724	
Deorah - - - - -	3,631	76,771	Bazar Ikeket - - - - -	10	
Futtehjungpoor Tal - - -	267		Bery Gorahgaut - - - - -	2,334	
Ghullabarry - - - - -	26,325	59,184	Bhereah Barah Shekhaly - -	19	
Havillee Pinjerah - - -	22,694	56,338	Gunje Gorahgaut - - - - -	9,092	
Khasnadan - - - - -	54	D.	Hat Eslamgungy - - - - -	5,087	
Khehtah Kissmut khalsa -	638		Hyatnagui - - - - -	256	
Mhasingpoor - - - - -	13,177	20,283	Jokeehady - - - - -	739	
Noorpoor - - - - -	10,151	29,089	Khas Talook - - - - -	3,135	
Sultanpoor - - - - -	8,232	23,446	Kootwally - - - - -	28	
Shushbere akdeh - - - -	12,910	26,108	Mulgong - - - - -	1,023	
Segunnah Total - - - -	17,050		Musjed Hussan Shahy - - -	192	
Tal. Jehangurp ^a - - - -	8,563		Musjed-Eindu Kahly - - -	20	
Schimbab - - - - -	8,487	17,910	Musna Mograyn - - - - -	325	
Circar Jennetabad	5,320	M. 5,107	Rehmetpoor - - - - -	34	
Perg. Dehy Kote - - - -	2,31,939		Sudhera - - - - -	1,030	
Circar Gorahgaut	7,100	22,021	Serai Noabad - - - - -	83	
Perg ^a Amtore - - - - -	2,39,939		Shahgungy - - - - -	538	
Birkahar - - - - -	1,023	D.	Sultangungy - - - - -	479	
Barrar Futtihpoor - - -	1,321		Sultanpoor Meelwan V. - -	581	
Bangurrah - - - - -	12		Talook Tally - - - - -	484	
Futtehjungpoor - - - -	86		Toolsy Ghaut - - - - -	1,202	
Gurreah - - - - -	1,299		Tahirpoor Nemuck Gola - -	46	
Kahngore - - - - -	541	6,396			
Khasbarry - - - - -	7,941	2,231	Circar Tajepoor:		
Kenkerish - - - - -	42	8,772	Perg. Salbarry - - - - -	47,149	1,75,290
Mirapoor - - - - -	1,377		Total originally - 1135 - -	3,83,204	
Mukhdoom Bazar - - -	456	D.	Annexations to 1170:		
Machil - - - - -	16		Perg ^a Circar Barbeckabad:		
Phulwarry - - - - -	387		Sunton Malsimany - - - -	89,141	88,579
Pruabund - - - - -	5,646		Gurge Malsimany K. - - -	13,087	63,869
Seerhutti Total - - - -	15,558	20,728	Kurridch - - - - -	32,126	74,295
Tal. S. N. Canongoe - - -	10,548		Kalligong Rallysiffa - - -	10,216	48,234
G. Matnal tab tal. - - -	405		Fazalpoor - - - - -	4,008	11,408
K. { Edrackp ^r - - - - -	3,446	5,829	Shahbazpoor - - - - -	1,232	5,621
Kubloy - - - - -	5,787	8,350	Guhrijal - - - - -	2,023	
Puladussy - - - - -	9,835	9,379	Carried over - - - - -	1,51,823	
39. Perg ^a Carried over - - -					
	3,02,264	6,28,538		3,83,104	11,53,443

ZEMINDARRY OF DINAGEPOOR.

PARTICULARS of the Jumma of the Zemindary of Dinagepoor—continued.

CHUCK, CIRCARS, and PERGUNNAHS.	Ausil Jumma of 1135.	Jumma Bundobust 1172.	CHUCK, CIRCARS, and PERGUNNAHS.	Ausil Jumma of 1135.	Jumma Bundobust 1172.
Chuck Gorahgaut - brot over	3,83,204	11,53,443	101. Chuck Gorahgaut - brot over	6,13,709	15,64,417
75. Annexation to 1770 - 1,51,833			Chuck Akbern ^r - - - - -	82,444	
Circar Gorahgaut:			Circar Peschush:		
Perg. Amther - - - - -	13,284	13,621	since annexed, as follows, to		
Andhooh - - - - -	22,287	37,663	Jennetabad Circar:		
Arshidpoor - - - - -	788	656	Pg ^a Auterah - - - - -	2,577	
Battasun - - - - -	12,363	38,496	Berstahl - - - - -	8,432	
Berbella - - - - -	21,385	65,175	Batore - - - - -	340	
Kurry Carry Auhdeh - - -	2,256	6,850	Sharadpoor - - - - -	1,692	
K. { Allygong - - - - -	292		Dekadgong - - - - -	1,762	
Edrack- { Choorkuy - - - - -	1,239		Dekeriab - - - - -	1,638	
poor. { Bagduar - - - - -	3,961		Sehal - - - - -	851	
9. {			Kootwally - - - - -	3,526	
	2,26,688		Bary Mujdehet - - - - -	91	
Circar Pinjerah:			Tannah Aukrah - - - - -	164	
Kehtah Kissmut - - - - -	2,701	4,062	Peshcush Micka - - - - -	1,046	
Circar Bazoochay:			Achore - - - - -	9,072	
1. Barbeckpoor Girhia, &c. -	1,116	1,301	Bermowty - - - - -	2,630	
			Audimber - - - - -	33,821	
			1. K. Akberabad - - - - -	2,342	
			Barbekabad:		
			1. K. Shiharpoor - - - - -	4,620	
				40,783	
			Total originally 1135 - 1,23,227		
			Annexations to 1170:		
			Perg. Circar Tajepoor:		
			Chappertahl - - - - -	10,061	
			Futtehpoor - - - - -	3,296	
			Shahpoor - - - - -	1,981	
			Kossiangong - - - - -	1,443	
			Mahnagar - - - - -	449	
				17,230	
			121 Perg:		
			Add expenses of the village of		
			Radanagar 201 R ^s before de-		
			ducted from Gunje Malsi-		
			many, Circar Barbeck, Chuck		
			Gorahgaut, which with frac-		
			tions make - - - - -		
				7,54,166	
				267	
				7,54,433	
			Kool Jumma Mal in 1172 - - -		17,05,786
			Sayer Gungs Hauts, or markets, d ^o -		16,845
			Serf or Batta, about 670 C ^t on the prec ^s sums -		1,03,509
			Total Sa. R ^s - - - - -		18,26,140

NOTE:

D. Perg^a, supposed to be included under that of Deorah.
in the Kool Jumma.
R. D^o - supposed part of the modern district of Ra-
janagar.
B. D^o - d^o - - - d^o - - - Bowal Carry.
C. d^o - d^o - - - d^o - - - Comargha.
K^a d^o - d^o - - - d^o - - - ten annas of Kurry Barry.
M. Toor of the pergunnah of Mosseeda.
C. K. Supposed to be included in Chubund Kofeneel.
C. B. D^o - - - to be Chubund Beniram.
K. P. D^o, to be included with part of Kashypoor.
T. K. D^o, to be afore of or part of Ca-simpoor.

By the five years settlement, which took place in 1179, the Bundobust Jumma Kool of this zemindary was to be improved gradually at the expiration of the lease to R^s 19,43,242, including an increase of 1,03,512 on the preceding year's revenue, after deducting 21,923 R^s under the head of Sayer, Chicundah, &c. deemed unlawful or improper assessments: But this rental was so far from being realized, that in 1183 an annual remission for the whole period was allowed of, amounting ultimately to R^s 4,82,798, which diminished the gross stipulated malgoozary to 14,60,444 R^s, burthened with mofussils, serin-jammy, charges of zemindary, native cutchery and foudary, to the amount of 2,84,940; and consequently

Zemindary of
Dinagepoor.

FOUJEDARRY OF PURNEAH.

PERG. CHUCK. AKBERNAGUR.	Circars.	Jumma ordinary 1135.	CHUCK AKBERNAGUR.	Circars.	Ausil Jumma 1135.
Total, Foujedarry, } in 1135. } - R ^s 2,78,940.					
Annexations since, to 1164 & 1172.					
Perg. Bodeh Gungal K. - 3,000	Audimber	Ausil Jumma in 1172, Subdivided: Khalsa 2,14,854, Jageer 1,29,374 R ^s . Total 3,44,228 R ^s .	Brought up, annexations - 56,566	Tot. Foujed ^y .	2,78,940
1. Chuck Delawury - 937	- D ^o -		Perg. Kudwah - K. - 766	Purneah } D ^o - } D ^o - }	65,289
1. Gurriah Tot. Jagg. Balub 4,326	Jennetabad		Kuttear - K. - 1,635		
Akbersahy K. - 2,877	Tajepoor		Asjeh - K. - 2,799		
6. Bahadurpoor K. - 1,105	- D ^o -		Surpoor Dulmalp ^r - 3,470		
1. Kumarypoor K. - 3,790	- D ^o -		26 Perg ^s . Total Ausil Jumma to 1172 - - R ^s		3,44,228
1. Belhura or Schra - 18,754	- D ^o -		ABWABS to 1755.		
1. Bhagwan - 1,284	- D ^o -		1. Khas Novessay - - 2,373		
Delawurpoor K. - 17,430	- D ^o -		2. Zer Mat Hloat - - 256		
1. Badore - K. - 2,411	- D ^o -		3. Foujedarry Abwab - 2,90,451		3,17,098
1. Begoor - - 652	- D ^o -		4. Chout Marhattah - - 24,018		
Carried up - - 56,566			Total Jumma, Ausil and Abwab, to 1168 & 1172		6,61,327
			Muscoons. { 1. Nanker 1,042. Paikan 818 } Kherat		2,236
			{ 2. Num } Tucky { 263. Moccud ^r 728 } 842		
			Net R ^s - -		6,59,091

Foujedarry of Purneah.

BUT the Ausil of this Rental, exhibited no more than the standard valuation of the great northern pergunnahs of Soorjapoor, Seerjapoor, Sultanpoor, and Havillee of Purneah, according to their old confined boundaries on this side of Morung, with entire exclusion of Terā Kahedehs; still nearer the greater Thibetian Hills; and the third proportionate part of the whole Foujedarry in its present extent, dismembered from the circar of Mongeer in Soubah. Behar is not even mentioned in the original rent roll of Bengal, nor otherwise than loosely deducted from the Jumma Toomary of Behar, under the ancient pergunnah denomination of Derhempoor, at the vague estimation of 40,000 rupees; yet this last acquired great division of Purneah, beyond the former channel of the Cossah, including Goondwarrah, Bowannypoor, Bunagur, Naptpoor, and Dupphore, stood rated in the accounts of the district, still adjusted to fussillee year, beginning in the month of September, different from that of Bengal, which commenceth in April, at the established assessment of 3,55,773, though it is doubtful whether a proportion of the Foujedarry Abwab originally imposed by Seyf Khan, and consolidated with the other funds of the public exchequer in the administration of Sujah Khan, may not form part of the jumma here stated. However this may be, it was well known that the province entirely yielded, at least double its valued rent; thus enhanced to about ten lacks of rupees; and therefore in 1168, after quashing the rebellion of Shouket Jung, or Khadem Hussain Khan, who had usurped the Foujedarry, succession on the death of Soulet Jung, the former occupant, Cossim Aly completed a regular of 4,72,559, after deducting a serinjammy of 1,64,010; though the profitable increase more properly, should be stated at no more than 9,30,541, on foundation of the prior established rental;—forming in all, a gross provincial income of 21,09,415 rupees; according to the following Statement.

Foujedarry of Purneah.—JUMMA KAUMIL, or complete Assessment of the Province of Purneah in 1168, A.B. in its several Purgunnahs, generally under an equal number of Zemindars, whose names, being the actual occupants in 1190, are, together with the Ausil Jummas, particularly specified.

SOUBAHS, CHUCK, CIRCARS AND PERGUNNAHS.	ZEMINDARS in 1190.	Ausil Jumma of 1135.	Net Malgoozary 1168.	Serinjammy charges deducted.	Gross Hustabood Jumma 1168.
Soabah, Bengal, Chuck, Akbernagur.					
Circar Purneah.					
3. Perg. Havillee Purneah	Ranny Eindenanny.				2,84,729
1. Sultanpoor	- Succeeded to	62,375	2,61,953	22,776	84,702
2. Surypoor, Dulmalpoor	- D ^o -	8,074	77,906	6,796	2,13,725
12. Kuttehar	- D ^o -	17,466	1,96,629	17,096	42,292
3. Kudwah	Chundu Narrain	19,425	39,732	2,560	66,146
Asjeh	Hir Loll	28,896	61,519	4,627	51,414
Terah, Katudeh	Doolar Chund	14,088	47,816	3,598	16,190
			14,902	1,288	

(continued)

FOUJEDARRY OF PURNEAH.

SOUBAHS, CHUCK, CIRCARS AND PERGUNNAHS.	ZEMINDARS in 1190.	Ausil Jumma of 1135.	Net Malgoozary 1168.	Serinjammy charges deducted.	Gross Hustabood Jumma 1168.
Circar Tajepoor.					
Perg. Havillee Tajepoor - - -	Goornaht and Seunaht - - -	22,266	1,36,683	10,283	1,46,966
Badore - - - - -	Azim-ullah and Akaullah - - -	12,155	1,45,107	10,920	1,56,027
Kolrah - - - - -	Keerut Chund - - -	11,458	55,394	4,165	59,559
Kumarypoor - - - -	Ranny Einder Ranny - - -	19,075	46,475	3,493	49,968
9. Delawurpoor - - - -	Bowanny Persaud - - -	27,220	54,542	3,781	58,323
Soorjapoor - - - - -	Fakku u'dun Hussein - - -	38,484	3,17,792	27,632	3,45,424
Bhohurra - - - - -	Lokinaht - - -	18,754	26,527	1,995	28,522
Bahadurpoor - - - -	Chimun Lol - - -	53,574	2,321	230	2,551
Dewrah Khowaspoor - -	Maldhoo Sing - - -	3,420	3,000	601	3,601
Soubah Behar.					
Circar Mongeer.					
Gooudivarrach - - - -	Madhoo Sing - - -	1,53,719	1,54,357	11,613	1,65,970
Bowannypoor - - - -	- - -	59,285	59,605	4,480	64,085
5. Bernager Gorary - - -	- - -	90,573	91,019	6,846	97,865
Nahtpoor - - - - -	Ranny Einder Ranny - - -	52,196	52,439	3,941	56,380
Dhepper - - - - -	Kavil Nyon - - -	- - -	36,250	2,430	38,680
Sayer Mhals to both Soubahs.		6,64,503	18,81,968	1,51,151	20,33,119
Ahingunje, &c. - - - -	Ranny Einder Ranny - - -	14,494	38,310	3,750	42,060
Nekhas, &c. - - - - -	- - -	6,319	9,230	2,115	11,345
Kazaij - - - - -	- - -	- - -	10,875	2,723	13,598
Narrainpoor Gurryah - -	Madhoo Sing - - -	4,326	2,724	2,105	4,829
5. Seracunnery village - -	Bydinaht - - -	4,461	1,455	1,216	2,671
Runnah Murtazapoor - -	- - -	3,000	417	425	842
Mucan bercheke - - -	Ranny Einder Ranny - - -	2,899	290	381	671
Gola Nabobgunje - - -	- - -	- - -	136	144	280
31 Perg ^s .	Total Jumma Kaumil - - S ^a R ^s	7,00,002	19,45,405	1,64,010	21,09,415
Serinjammy charges deducted, being generally about 23 per cent. on the Ausil, or about 7½ per cent. on the Hustabood Jumma, detailed as follows:					
* The numbers and Ausil valuation { 1. Nancar to the Zemindars, Canongoes and Moccudems - - 74,134 } of these Mhals, may not be correct in { 2. Sebundy, or garrison troops chiefly in Jelalpur - - 56,071 } detail, though nearly so in the total. { 3. Saliand and Roozinadaran yearly and daily charity - - 33,805 }					
Total Net Malgoozary due to the Khalsa - - S ^a R ^s					19,45,405

The circumstances and changes in the administration of the finances of this province, merit the more particular attention, as they illustrate one of the grand principles of the original Mogul institutions, and may be useful in tracing some of the most enormous abuses of the present system to their primitive causes, through the indolence, ignorance, or depravity of natives intrusted with uncontrolled executive management. It was the great object of Akber's policy, as it hath been of every wise enlightened ruler of Hindostanny dominion, to secure the ease and natural rights of the ryots or peasantry (including in this class of useful subjects almost the whole Hindostani) against the oppressions of their superiors, whether acting as representatives of former petty chieftains of the same nation, superseded in power, and forced to obey the more enlarged equitable laws of the Mussulman conqueror, or in the chain of official employments, linking the two extremes of eastern despotism under the subordinate denominations of Soubahdarry, Foujedarry, Aumildarry, Zemindarry, Cowdraphy, Taloodarry, and Moccudemian intermediate agents paid by government. The fundamental maxim that limited the sovereign's demand of rent from husbandmen to the rebba, or fourth of the gross yearly produce of his farms, was liberal and humane; while the established or pre-scriptive rule which allotted the remaining three fourths to the latter, with perpetual occupancy of the lands in terms, and excellent though indefinite form, of a pottah leasehold, gave him in fact a property in the soil, and a share in the fruits of his own labour, rarely enjoyed in countries of European freedom, though there for the most part subjects; and here alone, the prince must be considered as vested with all proprietary immediate right of territory; but the native corrupt slothful dewanny superintendents of Bengal, seldom or ever positively ascertained the actual condition of the ryots, or how far their privileges have been secured against encroachment. Accordingly, in the very few, though comparatively great zemindarry districts, which have been subjected to proper hustabood investigations, no question was ever made of such unlawful exactions, as might have been imposed by inferior agents. The principal farming landholders clandestine profits, alone were the objects of enquiry, as forming part, when within the rebba of the legal dues of the exchequer, and the silence of the lower tenantry on the subject of any causes of complaint was interpreted, as a negative proof, that none existed. In the military provinces on the other hand, and particularly this of Purneah,

Foujedarry of Purneah.

sic in orig.

JUMMA KOOL Ausil and Ezafa, or improved Rent-roll of FAKHERCOONDY, &c. in its modern rated Divisions, compared with the ancient, inclusive of Rangamutty, on the expulsion of Cossim Aly in 1170, and nearly established in 1178 A. B.

DISTRICTS and PERGUNNATTY CHUCK.	N ^o of Perg.	Ausil Jumma of 1170.	Bundobust Jumma of 1170.	DISTRICTS and PERGUNNATTY CHUCK.	N ^o of Perg.	Ausil Toomary Jumma.	Bundobust Jumma of 1170.
Chuck Futterhpoor, Khalsa 9½ annas	25	60,843		Fakhercoondy - Brought up -	246	3,29,691	10,04,535
1. { Bamindanga - - 4½ d ^o	4	18,840					
2. { Muntenna - - 2 d ^o	3	18,882	3,88,773	Perg { Koondy - { 4 Annas			
3. { Jephah - - - -	1	9,546		div. { 3½ D ^o	1	47,387	83,407
4. { Bahsout - - - -	1	6,536		{ 7 D ^o			
5. { Audassey - - - -	1	8,716		{ 1½ D ^o	1	-	30,651
6. { Karjuhaut Khalsa - 10 annas				{ Batushazary or Bycontpoor			
7. { D' Jageer Mushroot 6 - - }	42	{ 39,725	{ 3,97,371	Sayer { Hant Murtizagunge - - -			1,453
8. { Kankneah - - - -	54	{ 15,346	{ 91,199	{ Mal Foujedarry - - -			3,955
9. { Bodah Khalsa duffer Poorub				{ Opium Mehal - - -			193
10. { Bhaug Billai Bishen Rajesh-	113	89,870	91,617	Total of Fakhercoondy & Koondy	248	3,77,078	11,24,194
11. { gaut Mukendwar & Patgong }				Tannah Rangamutty - - -	14	79,252	79,252
12. { Pangah - - - -	2	9,700	35,575	Total - - -	262	4,56,330	12,03,446
Total Fakhercoondy - - -	246	3,29,691		Deduct Muscoorat & Sebundy	-	27,850	
Carried up - - -	-	-	10,04,535	Cooch Beyhar tribute of 72,000 R ¹ to make up the Jumma Kool S ¹ R ¹	-	4,28,480	Narainy Rupees.

Foujedarry of Rungpoor.

Here in 1172, as well as in every where else in Bengal, probably on the known fictitious ground of Nundcomar's collections the preceding year, a sudden prodigious reduction was made by the native ministry acting in behalf of the Company, in the amount of the established jumma of the province. It was stated in all, clear of mofussil charges, at 5,22,154 rupees. But it may have been reckoned 4 lacks more, or as much less, without any danger of detecting the falsehood, when there was no previous standard of comparison; and it has only been very lately, after entering on a minute detail of provincial accounts, the discovery was made, that the foujedarry keffyet of Cossim Ali had been unaccountably diminished on this occasion, from 7 lacks and a half to 1 and a half lack of rupees. On the same arbitrary principle of forming or drawing out a settlement of the revenues in 1173, an increase of 75,000 rupees appears in the bundobust. In 1178, the very year after the famine, and M. R. Khan's efficient administrator, the whole rental was found to be nearly at its proper improved standard, being then rupees 11,05,605, though with deductions of batta, between narrainy and sicca rupees, zemindarry, and other serinjammy charges, all which were probably provided for or compromised, exclusive of the jumma kool of 1170, the net malgoozary did not exceed 8,93,313 sicca rupees. Soon after, the tribute of Cooch Beyhar, became a part of the annual income of Rungpoor. Nevertheless, with this addition in 1184, the clear revenue fell to 7,18,622 sicca rupees; and yet at the same time, the aumeeny investigation shewed territorial funds for producing 12,78,959 rupees, exclusive of 3,71,695 plateka, and besides a bazee zemeen with chakeran, of 1,84,053 begas, all in the districts of Fakhercoondy alone. In 1188, the farm of Goalpareh, being in fact only resumption of the sayer or duties formerly levied within the jurisdiction of Rangamutty on the trade to and from Asham, was productive of 46,551 increase to the foujedarry collections. But finally, notwithstanding every aid in 1190, the effective provincial jumma dwindled away to little more than 5 lacks of rupees, after allowing one lack and a half for batta foujedarry and all mofussil expenses. On the whole, seven lacks of rupees must be reckoned the recoverable defalcation in the annual revenue of this province entire, unless ample, valid, and specific reasons applicable to the actual state of the country, in the minutest detail of local financial subdivisions, can be adduced to prove and justify, any real decline from the year 1170 to the present time.

NEABUT OF DACCA.

Neabut of Dacca.

THIS great province, the former seat of Soubahdarry government, under the denomination of Jehangeernagur, and known on the khalsa records by the pergunnahty name of Jelahpoor, hath generally since the removal of the capital of the viceroyalty of Bengal to its present site of Moorshedabad in 1717, A. D. during the administration of Jaffier Khan, been ruled by the naib or deputy of the soubah; sometimes also holding in his own person, the more important efficient trust of imperial dewan. Thus Shahamet Jung Nowarish Mahomed Khan, the nephew of Aliverdi, continued for many years, until his death prior to the accession of the tyrant Suraje ul Dowlah, to occupy both these posts, in violation of the Mogul constitution, and of course turned to his private advantage

advantage the high incompatible powers of a double appointment (intended originally as mutual checks to each other, but then vested singly in himself) in the large authoritative improvement of the revenues of his proper local jurisdiction; without being made accountable to the state, for any thing beyond the antiquated crown rent called Ausil Jumma Toomary. It was in search of the treasure and provincial accounts, supposed to be in the possession of Kishendass, son of Raje Cullub, (who formed for himself the rich zemindarry of Rajenagur, and had amassed prodigious wealth in the abuse or management of the finances of the Neabut as minister to Shahamit Junge), that Suraje ul Dowlah was first tempted to commence hostilities on the memorable revolution of 1757. Cossim Ali Kishendass had taken refuge; ending at length in the violent grasp of tyranny, in ascertaining the soon afterwards peaceably obtained, what eluded the public treasury the keffyet or profits of former actual collections of the district, and realizing to the Company's acquisition of the Dewanny, fraudulently sunk under the double delegated administration of M. R. Khan. The superintendents; though these were again partly in 1764, and wholly on the Company's acquisition of the Dewanny, fraudulently sunk under the double delegated administration of M. R. Khan. The whole extent, valuation, and circumstances affords almost an exact parallel to the zemindarry of Rajeshahy; being in all its dimensions, including islands in the mouth of the Ganges and Birmah-pooter, 15,397 British square miles, producing an original Rental, now to be exhibited in detail, of about twenty-one lacks of rupees; and differing chiefly in its improved financial state, or as the grand emporium of cotton cloths with the finest muslins in the world, instead of the raw and manufactured silk principally found in the neighbouring mismanaged territory of Ranny Bowanny.

Neabut of Dacca.—AUSIL JUMMA TOOMARY of the Chuckly of JEHANGEERNAGUR; composing the greatest part of the Province of Dacca, as originally formed in 1135; with annexations or dismemberments henceforward to the Bengal year 1172, according to M. R. Khan's Chucklehbundy.

CIRCARS and PERGUNNAHS.	Jumma Toomary 1135.	CIRCARS and PERGUNNAHS.	Jumma Toomary 1135.
Circar Bazooahy:		Circar Bazooahy - - brought over -	6,59,521
Asha Akabad - - - - -	9,091	Peshcush Bazur of the city - - -	4,809
Abrahimpoor - - - - -	4,434	Raipoor nundlalpoor - - -	3,064
Aurungatiad - - - - -	210	Russidpoor - - - - -	125
Anaitnagar - - - - -	1,475	Ruffia nagur - - - - -	6,033
Aydgah - - - - -	1,344	Selimpertaub - - - - -	106
Alypoor - - - - -	2,339	Said poor - - - - -	2,003
Boozergaumedpoor - - -	4,647	Seif poor - - - - -	38,226
Bhowal - - - - -	66,552	Sultanpertaub - - - - -	77
Bagh Padshahy - - - -	232	Said poor noabad - - - -	436
Bary Shagurdy 29,000 kohan cowzees	796	Serai Muly dher - - - -	2,546
Berbazoo Nosserit Shahy	1,36,346	Shagurdi - - - - -	5,888
Barpoor - - - - -	1,350	Sejah-abad - - - - -	5,244
Barpoor Bhelliah - - -	130	Shazadpoor - - - - -	1,589
Chandpertaub - - - -	36,145	Shahjehanpoor - - - -	21,723
Dary-baroo - - - - -	9,586	Shah augil - - - - -	726
Gunje Sunkerabad - - -	104	Shaisteh abad - - - -	1,735
Gobindpoor - - - - -	1,166	Sahib-abad - - - - -	3,580
Huat Husseinabad - - -	29	Talibabad and Azimabad -	2,698
Hussein Shahy Char-bazoo	29,894	Yusef poor of Khabelabad -	6,989
Jehangur-nagur Havillee -	41,961	Zuffer aujal - - - - -	
Jehangur buldah, or city -	1,23,371		
Jehanabad - - - - -	2,042	Circar Audipoor: - - - -	75
Joot Chooobtray - - -	2,691	Akorraillah - - - - -	
Janpoor - - - - -	1,559	Amberpoor, &c. - - - -	4,453
Jaffier-abad - - - - -	40	Dhermpoor - - - - -	6,867
Khanjahan Bahadernagur	9	Davodpoor - - - - -	947
Khalul-abad - - - - -	9,045	Havellee Raipoor - - - -	29,925
Kassimnagar - - - - -	37,949	Kootwally, &c. - - - -	188
Kassimpoor Bhagmarah -	981	Komillah Gur - - - - -	80
Kassimpoor Sausin Bassen	2,564	Kote Kenulla - - - - -	25,000
Kassimpoor Killian bery	2,064	Noornagur - - - - -	325
Kahly-joory - - - - -	2,261		
Kudda-hussein nagur - -	962	Circar Jeradkhanah: - - -	
Kashypoor - - - - -	4,634	{ Akle - - - - -	6,444
Mobarick-ajal - - - -	15,917	{ Banger - - - - -	2,332
Mokum-abad - - - - -	19,468		
Mahomedpoor - - - -	3,192	Circar Duralzerb: - - - -	17,216
Mahomed-nagur, or Noeral hussein	847	Mint of the city of Jehangurnagur -	S ¹ R ¹ 8,63,416
Nundlalpoor of Chandpertaub	154	Carried over - - - - -	
Nussur aujal - - - - -	56,240		
Noor ullah poor - - - -	22,500		
Carried over - - - - -	6,59,521		

NEABUT OF DACCA.

CHUCKLEH JEHANGEEER.		CHUCKLEH JEHANGEEER.	
CIRCARS and PERGUNNAHS.	Jumma Toomary, 1135.	CIRCARS and PERGUNNAHS.	Jumma Toomary, 1135.
Circar Sunargam :		Circar Sunargam—brought forward	4,40,466
Auter Shahpoor - - -	8,683	Mirzapoor - - -	2,824
Aspoor - - -	1,183	Mahomedpoor - - -	46
Amurabad Bickerampoor - -	4,403	Mirzanagur of Gopaulnagar -	143
Amurabad Dunderah - - -	4,617	Mhircool - - -	18,000
Amurabad Noabad Bulwah -	289	Mohabitpoor - - -	6,456
Amurabad Havillee Sunargam -	3,211	Mhichal - - -	3,322
Aurangabad - - -	23	Manohupoor - - -	2,030
Aumerabad Dundera - - -	1,173	Mauzimpoor - - -	5,238
Allahabad - - -	455	Mehar - - -	7,894
Baggazir - - -	2,400	Mobaricknagar - - -	139
Bhulwah - - -	52,412	Musarypoor - - -	411
Buasik - - -	7,041	Mohey ul den poor - - -	5,792
Berdeh - - -	5,384	Narrainpoor - - -	3,284
Bugy - - -	1,046	Noabad - - -	3,401
Baboo Poor - - -	350	Pishcush Ragoo Canongoe -	1,000
Bickerampoor - - -	1,03,001	Phit Kurah - - -	22,377
Bowangur - - -	5,092	Rhinghat - - -	2,062
Buldah Kahl - - -	62,644	Russolpoor - - -	16,974
Bunder Akrempoor - - -	4,102	Rampoor - - -	911
Buckendy - - -	2,972	Raipoor - - -	864
Buliampoor - - -	627	Singhugong - - -	14,397
Burak Kenacl - - -	8,000	Shampoor - - -	2,249
Bodekgong - - -	1,602	Serrijchaal - - -	1,321
Belsak - - -	3,600	Shaisteh nagur - - -	993
Doorlay - - -	4,723	Singhai - - -	3,516
Dohae - - -	8,787	Shamnagar - - -	41
Decan Shahpoor - - -	3,417	Saugdy - - -	2,942
Denderah - - -	7,030	Shahzadpoor - - -	1,994
Eatikadpoor - - -	2,737	Sujalnagar - - -	1,719
Gungamundel - - -	16,389	Sujah abad - - -	1,283
Gonanundy - - -	11,810	Shaisteh nagur of Futtehjungpoor	13
Gopaul nagur - - -	615	Shahbunder Bickrampoor -	1,25,000
Gopaul nagur Bulwah - -	2,963	Torah - - -	14,381
Gozer Seupoor - - -	62		7,16,924
Honnabad - - -	26,817	Circar Futtehabad :	
Huat Aslamabad - - -	1,187	Auter Shahbazpoor - - -	7,030
Havilla Sunargam - - -	8,092	Bhowanypoor - - -	10
Jogdeah - - -	16,984	Chur Mukendiah - - -	11,815
Khezerpoor - - -	15,163	Decan Shahbazpoor - - -	3,432
Katikpoor - - -	8,473	Futtehpoor - - -	901
Kunchenpoor - - -	2,090	Kassimpoor Nelhetty - - -	679
Kerdy - - -	3,058	Mhesuah - - -	5,716
Kassimpoor Muchwa Kahl -	610	Nelhutty - - -	4,188
Kassimpoor Sellamutty - -	8,500	Nemuch Mhal - - -	4,794
Kudwah Bulwah - - -	3,540	Sultanpoor Shefflapoor -	3,842
Lohgurrah - - -	4,690	Sundup - - -	54,696
Carried over - - -	4,40,466	Selimabad - - -	43,166
		Sahibabad - - -	34
			8,57,227

NEABUT OF DACCA.

AUSIL JUMMA TOOMARY of the Chuck JEHANGERNAGUR, from 1135 to 1172 A. B.		MODAKHIL and MOKHAREJE in the Neabut of Dacca, from 1135 to 1172 A. B.	
CIRCARS and PERGUNNAHS.	Jumma Toomary, 1135.	CHUCKS, CIRCARS, and PERGUNNAHS.	Jumma Toomary, 1135.
Six Circars brought forward - -	17,20,643	Mokhazeje or Dismemberments.	
Circar Boklah :		Chuck : Jehangeernager.	19,13,091
Agurbusty - - -	4,833	Seven Circars and 232 Perg' in 1135 A. B.	
Aurangabad - - -	1,199	Zemindarry of Tipperah, formed of the	
Agurbilla - - -	952	Perg { Circar of Audipoor entire, excepting	
Adrakpoor - - -	10,807	20 { Pergunnah Davodpoor - 60,993	
Adrilpoor - - -	47,704	4 { Circar Sunargam, viz. :	
Burmahan - - -	5,288	Mhercool - - -	18,000
Billary - - -	7,618	Bagasar - - -	2,400
Bungrowlah - - -	11,044	Burak-kindal - - -	8,000
Bangpoor - - -	5,114	Bilsah - - -	3,600
Ehendy-gahty - - -	1,488		32,000
Chur-amendy - - -	366	Perg. 24. Total Zemindarry	92,993
Chunder-deep - - -	6,608	dismembered - - -	
Decan-Chaug - - -	717	Zemindarry of Rajeshahy, part of	
Dustoor or Chunderkole - -	717	8 Perg' in different Circars de-	
Diniarpool - - -	14,747	tailed under this head as dis-	
Fursetpoor - - -	2,434	membered from Jehangeernager	
Futteh Jungpoor - - -	3,926	at the Ausil Jumma of - - -	28,621
Gonanundy - - -	389	Zemindarry of Rokinpoor,	
Hvajupoor - - -	1,085	Dismembered portions of Perg'	
Janpoor - - -	671	12 in different Circars of the	
Khanjehanpoor - - -	12	Chuck Jehangeernager, par-	
Kally, Soondy - - -	21	ticularly in the account of	
Kehlhady - - -	4,868	this Zemindarry - - -	22,920
Konderypoor - - -	5,754	Total remaining to the Neabut of Chuck	17,68,557
Koowerpoor - - -	13	Jehang. - - -	
Kootwally barah - - -	6,926	Modakhil or Annexations.	
Kehtamnagar - - -	21	Chuck : Gorahgaut.	
Mahomedpoor - - -	2,711	Circar Bazooahay :	
Mohabitpoor - - -	2,929	Perg { Allepsing - - -	44,955
Mobaricknague - - -	91	Momensing - - -	44,476
Mujerdy - - -	6,257	Ahin Mhal Bhowal - - -	215
Narrainpoor - - -	237	Circar, Gorahgaut :	
Nazupoor - - -	239	Zuffer Shaky - - -	17,008
Poorub Chaug - - -	4,416		1,06,655
Ramnagar - - -	1,095	Chuck, Silhet :	
Rossidabad - - -	663	Perg { Seryle or Satraundel - - -	1,11,084
Serirampoor - - -	8,605	Zein Shaky - - -	33,820
Shahzadpoor - - -	10,352	Turref, tot. 16,217 } - - -	11,836
Sultanabad - - -	363	Kissmut - - -	
Sultan-nagur - - -	1,703		1,56,740
Shaisteh nagur - - -	3,956	Chuck, Curry-barry :	
Shaisteh nagur of Adilpoor	1,611	Perg { Shurpoor Dushawnah - - -	16,750
		Soosing entire - - -	18,850
		Curry-barry Sayer - - -	15,064
			50,664
		Chuck, Jessore :	
		Perg { Rajepoor - - -	322
		Kassemppoor - - -	518
		Bengong - - -	2,492
		Shubpoor - - -	400
		Nazirpoor - - -	450
		Sultanpoor Dhooniah Kahly	647
			4,829
		carried over - - -	20,87,445
Total Chuck Jehangeernager	19,13,091		
in 1135 - - -			
Carried forward - - -			

NEABUT OF DACCA.

MODAKIL and MOKAREJE, in the NEABUT of DACCA, from 1135 to 1172 A. B.

CHUCKS, CIRCARS and PERGUNNAHS:	Jumma Toomary 1135.
Chuck Jehangeernagur, brot over - -	17,68,557
Modakil, 4 chuck ^s brot over - - 3,18,888	
Chuck, Bhoosnah:	
17.	
Telalpoor k. - 63,719	
Telker - 451	
Khezerpoor - 7,971	
Pat Paassara - 3,683	
Sudeh - 1,722	
Tanhahsery - 1,519	
Kuhshuckpoor - 2,946	
Cher-hai - 1,905	
Khas Bazar - 472	
Gossa - 3,003	
Neamotpoor - 2,141	
Havilee Futteha ^d - 1,810	
Cir Futehabad.	4,26,979
Cir Mahmood.	
Shahpoor - 5,166	
Mehim Shahy - 2,661	
Neldy - 4,443	
Nussib Shahy - 1,174	
Bilgatchy - 288	
1,08,091	
Perg: Total gross Ausil Jumma of the	
241 Neabut to 1172 A.B. S ^r Rupees - }	21,95,536
Of which originally, as in 1135, the	
Khalsa portion of the Chuck of Jehangur	
alone, stood - 7,99,995	
Jageer, Nowareh 6,03,715	
Askam 1,02,684	
Circar, &c. 4,06,697	
11,13,096	
And with Annexations to 1172, as follows:	
Khalsa portion in 6 chucks 10,83,776	
Jageer, Nowareh 6,81,846	
Askam 1,27,405	
Circar, &c. 3,02,509	
11,11,760	
Muscoorat, to be deducted:	
Naukar - 2,392	
Neemtucky - 3,665	
Moccudem - 99	
Aymah - 112	
Muddedmash - 311	
Rozinah - 53	
96,634	
TOTAL - 6,634	
Subundy, for the Jageer of the nazim 90,000	
TOTAL net original Rent of the Neabut	
in 1172 - }	20,98,902

JUMMABUNDA KOOL, of the Neabut of Dacca, as before described, including original, with increased Assessments, to 1172, Bengal style.

AUSIL JUMMA TOOMARY of the whole province Khalsa and Jageer, before stated, clear of charges - - -	20,98,902
Abwabs to 1755 A. D.	
1. Khas-noveessy - - - - 60,432	
2. Nuzeraneh Mokurrery - - 1,89,052	
3. Zer Mat-hoot - - - - 9,590	
4. Foujedarry Abwab - - - 7,727	
5. Chout Marhatteh - - - 1,12,090	
6. Serf Sicca - - - - 3,21,336	7,00,227
7. Towfeer on Jageers to 1163-5 as follows:	
1. Circar Aly and Dewanny 1,90,430	
2. Bukshi. Perg. Turru - - 28,581	
3. Nowarch and Asham - 5,83,250	8,02,261
8. Keffyet on the Khalsa territory, to the same date:	
1. Russoom Malzamiy and Secun ^s profits on the pergunnahs of Boozergaumedpoor, &c. - 1,02,621	
2. Increase on the sayer of Sharbunder, &c. - 78,622	1,81,243
TOTAL Ausil and Ezafa of the Neabut of Dacca, to the death of Shahamut Jung, including a keffyet or profit of R ^s 15,77,172, privately enjoyed by that naib soubahdar and dewan, until the time of his death, but altogether resumed by Cossim Ali in 1168, for the state - - - -	37,82,633

N. B. In the Accounts of the Nowareh zemindarries of Seryle and Zun Shahy, when annexed to Sylhet, there is a deduction from their jumma of R^s 66,168, as so much retained from the exchequer dues for themselves. On the other hand, in the particulars of the Nowareh assignments, exclusive of the original standard amount of the whole jagur, being R^s 7,78,954, there appear to have been received by, though not regularly passed in the Accounts of government, R^s 64,498, under the heads of Peshcush or Serf, paid by the Nowareh zemindars, and probably those of the two foregoing pergunnahs; in which case, the receipts nearly counterbalance the deduction that might otherwise have been usually allowed of.

Again it appears, that near one lack and a half of rupees had been added to the Jummabundy Kool of the Neabut, besides every other increase, to the year of the acquisition of the dewanny in 1172, in zemindarry detail, making the net Malgoozary of the province, no more than Rupees 37,26,584; as follows:

NEABUT OF DACCA.

EAHTIMAMBUNDY Khalsa and Jageer, original with increased Assessments, of the principal Zemindarry of the Province of Dacca, as in 1165 A. B. when the whole number of these territorial trusts, comprizing the before stated 241 whole or broken Pergunnahs, were reckoned 412 Athals or Farms, under the same number of Landholders, paying separately their yearly Rents to Government; and in like manner continued, to 1172, after annexation of the three Pergunnahs of Seryle Zein, Shahy, and Turruff, from the neighbouring Chucklahs of Sylhet.

EAHTIMAMDARRIES or ZEMINDARRIES.		N ^o of Zemindarry.	N ^o of Mhals.	Ausil Jumma of 1135.			Jumma Kool Ausil and Abwab 1170.
				Khalsa.	Jageer.	Total.	
HUZOREE SERISITEH :							
Perg.							
	Jelapoor, &c. to Noorullah and Rooh Ullahs, chiefly in Bhoosnah and west of the Ganges -	3	18	85,915	17,419	1,03,335	1,53,005
	Rajenagur, &c. to Luchynarrain, chiefly formed from the perg ^s of the Havilee of Dacca, Brickrampoor and Seliamabad, in the fork or islands of the Ganges, and Migna, south of Dacca - - - -	1	38	26,008	60,289	86,298	88,389
	Chunderdup, &c. to Audinarrain of the Ganges - - - -	1	22	1,170	53,581	59,751	68,509
	Adilpoor, &c. to Rambullub, in the fork of the Ganges, and Migna at the confluence - -	3	8	2,816	44,199	47,015	1,06,270
	Boozerg Aumedpoor, to Mahomed Saduck, west of Ganges - - - -	1	8	3,227	2,704	5,931	2,01,274
	Selimabad entire to Joynarrain and Bowany Churn, &c. Chowdries west of Ganges - -	4	2	2,694	10,886	13,574	40,190
	Ruttundy Kalcapoor to Kishemam, at the mouth of Ganges - - - -	1	1	1,339	437	1,777	18,643
	Russoolpoor to Abduluhman, &c. with Katickpoor and ports of Edin - - - -	4	4	15,356	14,864	29,720	50,387
	Adrackpoor and Shapistnagar, &c. to Mur Aly, &c. - - - -	2	2	2,001	4,818	6,819	23,173
	Ramnagar, &c. to Ramdoss Sein - - - -	1	3	1,518	492	2,010	13,952
	Bykoutpoor to Kurrutnarrain, taken from Bickram Noossuretshey - - - -	1	1	10,816	486	11,302	17,261
	Decan Shahbazpoor, Suirampoor, &c. to Booshan Ullah - - - -	3	3	16,013	7,166	23,179	78,164
	Ootu Shahbazpoor island, Shuiram, &c. - - -	3	1	93	4,901	4,994	13,777
	Soondeep island, to Buktarsing, &c. Chowdries - - - -	3	1	54,696	—	54,696	1,08,470
	Gonanundy to Hurryha, &c. east of the Migna - - - -	6	1	3,407	8,584	11,992	25,633
	Singhugong and Kunchinpoor to Kuoo, &c. ditto - - - -	3	2	5,737	3,388	9,125	22,028
	Torah, Abrahimpoor to Russool Kassin Shuffia, ditto - - - -	8	2	13,292	1,088	14,381	49,588
	Mchah entire Hing Rajee Doonah - - - -	3	1	2,961	4,934	7,895	30,914
	Doorlay entire, to Tutteh and Maroom - - -	2	1	7,424	—	7,424	40,519
	Sangdy to Shahbaz, &c. Chowdries - - - -	2	1	2,172	770	2,942	11,118
	Kassimpoor Muchwa Kahl, &c. to Nerotim - -	5	1	387	2,561	2,948	9,844
	Homnabad to Dowlet Jelal Bukhsh, &c. - -	1	2	26,827	—	26,827	1,09,231
	Kudwah Amnabad to Bijeynarrain, &c. - -	2	1	9,926	—	9,926	38,302
	Bhulwah to Rajee Kurrutnarrain - - - -	3	3	14,271	26,891	41,162	1,35,982
	Jugdha to Rugooram, &c. - - - -	3	1	—	16,984	16,984	17,737
	Danderah and Allahabad to Mahomed Arayet, &c. - - - -	3	1	—	—	—	—
	Chowch Gong to Madhoo, &c. - - - -	2	2	2,348	5,138	7,486	48,638
	Carried over - - - -	5	1	45	1,556	1,602	13,411
		77	131	3,12,459	2,98,630	6,11,095	15,28,409

NEABUT OF DACCA.

ESHTIMAMDARRIES or ZEMINDARRIES.		Number of Zemindars.	Number of Mhals.	Amsil Jumma of 1135.			Jumma Kool Amsil and Abwab, 1170.	
Names of Zemindars.				Khalsa.	Jageer.	Total.		
East of the Migna.	HUZOREE SERISHTEH, brought over		77	131	3,12,459	2,98,630	6,11,095	15,28,409
	Baboopoor, Audynarrain		1	1	350	-	350	12,984
	Gopaulpoor, Mirzanagar, Shufuldin		2	2	3,106	-	3,106	15,889
	Mhrychaus Nusingh		4	1	2,797	148	2,946	14,092
	Gungamundel, &c. Mahomed Jaffier		1	7	28,568	8,113	36,681	1,03,725
East of the Birmahpoor.	Phit Kinan, &c. Abdul Hussuin		2	4	32,015	4,166	36,181	94,638
	Nussin Aujal, E. of Birmahpooter, Cunganarriar		7	1	22,395	33,844	56,240	48,070
	Zein Shahy d°		1	1	-	11,820	11,820	23,407
	Sherpoor, Duskawnah, Benodoarrain		1	1	33	19,799	19,833	25,186
	Momendsing and Ziffer, divided Pimkishen		2	2	57,142	4,342	61,484	1,07,438
	Alepsing, west of Birmahpooter Hurryram		1	1	16,564	6,518	23,102	69,387
	Soosing Noossint Sheahy, E. of d°, Ruttensing		2	1	-	22,563	22,563	55,192
	Turuf, east of the Sertnah		1	1	-	11,836	11,836	30,404
	Balsmah and Satgam, dependent on Turuf Riaz		1	2	-	4,611	4,611	12,657
	Uldien		3	27	21,144	45,075	66,220	1,04,066
West of the Birmahpoor, chiefly and	Noorullahpoor, Hussien, Shahy, and Alen Tahl		1	2	2,121	2,826	4,948	12,455
	Kassimpoor, Sassin, Bassin, and Azimpoor, Bhowany Pusad		2	1	3,454	-	3,454	10,735
	Talibabad, &c. to Zeya, &c.		1	2	8,176	1,247	9,424	37,311
	Nazupoor, &c. Perg Kassimnagar, Shemsuldion		1	1	777	102	880	17,168
	Sultanabad, &c. d° Hussin Aly		1	1	373	252	625	11,096
	Havilla, Selimhabad, 7 annas		1	1	952	3,460	4,412	10,171
	Azimpoor, &c.		1	1	4,577	831	5,408	25,104
	Tunockhabad, Perg Singhergong		1	1	7,676	317	7,993	14,173
	Ren Bhorsal, Perg. Alepsing.		1	1	-	-	-	-
	Muzzerdu Perg. Bubazoo, N. Shahy.		1	1	8,110	-	8,110	23,533
Talook.	Hejrahdn - - d° - - Alla o dien		5	1	1,149	9,996	11,145	14,644
	Kalsy, Perg Sultan, pertaub, shenram, &c.		1	1	9,054	-	9,054	17,031
	Talook, Gholam, Myder, perg. Jelalpoor, &c.		1	1	60	3,061	3,121	10,664
	Chundusing Jiggudany		1	1	4,850	103	4,954	8,201
	Mahomed Ahbal		1	1	3,215	327	3,542	8,947
North of Dacca.	Serandal, &c.		1	1	5,56,463	4,93,987	10,50,454	24,61,315
	TOTAL Maal		126	200	1,04,467	7,482	1,11,949	2,84,833
	Shahbunder, Senjpoor, & Kassimpoor Sahibaam		1	2	20,534	-	20,534	47,869
	Bhandy Gohlah		-	1	28,979	1,195	30,174	53,338
	Abrahimpoor, &c.		1	1	-	13,536	13,536	23,840
	Curry Barry, east of Birmahpooter, Noornarrain		1	1	-	1,562	1,562	8,162
	Sahibabad		1	1	-	4,224	4,224	10,806
	Bhandy, Munrah, Nudrah		1	1	2,553	-	2,553	16,964
	Jatnapoor		1	1	-	-	-	-
	Sayre	NIZAMUT SERISHTEH.		131	208	7,13,016	5,21,986	12,35,016
Boulleh Kahl, &c. E. of Migna, Mahomed Ibrahim		1	3	8,893	74,950	83,843	1,36,222	
Bhowal W. of the Birmahpooter, Eindernarrain		3	1	23,116	40,891	64,007	32,003	
Seryle or Sitrakundel, E. of the Sumah and Migna, Mahd Haddy		1	1	-	14,095	14,095	40,324	
Bickerampoor, &c. South West of Dacca, Rajah Ram		1	1	-	14,261	14,261	24,565	
Chandpetaub, division of Ram Mohun		1	1	4,306	-	4,306	9,690	
Talooker, Hurrynarrain, perg. Jelalpoor		1	1	8,436	1,753	10,190	17,263	
Sayre. Tobacco & Deribahfran, mahis, Ganges & Sahiston		1	1	6,606	37,707	44,313	1,26,097	
Musroory Talooks, belong* to both departments, each under a jumma of eight thousand rupees, and tog*		139	240	7,64,373	7,05,643	14,70,021	32,93,091	
		279	175	3,19,403	4,06,117	4,25,515	4,33,493	
		418	415	10,83,776	11,11,760	21,95,536	37,26,584	

NEABUT OF DACCA.

EASTIMANDARRIES improved in Rental subsequent to the Year 1170, A. B.		Jumma Kool to 1172.		EASTIMANDARRIES improved in Rental, subsequent to the Year 1170, A. B.		Jumma Kool to 1172.	
Huzoree Serishtah of 1170, brought over		31,49,297		Huzoree Serishtah, brought over		32,11,218	
Perg.	Rajenigur, &c.	1,708	-	Perg.	Momensing, &c.	1,164	-
	Chunderdup	4,996	-		Alepsing entire	4,207	-
	Seliamabad entire	18,322	-		Noorullahpoor, &c.	28,308	-
	Ruttundee Kalcapoor	976	-		Sultanabad	2,688	-
	Russoolpoor	5,745	-		Muzzudee	2,073	-
	Bykontpoor	1,213	-		Hijrahdee	4,455	-
	Decanshabbazpoor	1,325	-		Sirandal	979	-
	Ostershabbazpoor	1,722	-		Total Huzoree Serishtah	32,55,152	-
	Gonamundy	1,710	-		Nizamut Serishtah brought over 5,77,287		-
	Torah	6,399	-		Perg. { Buldah Kahl, &c. - - - 34,864		-
	Mehah entire	3,839	-		{ Seryle, &c. - - - 5,618		-
	Doorlay entire	4,950	-		Total of the improved rental of the Neabut in both departments, to 1172, exclusive of increase on the Muscoory talooks under the jumma of 8,000 rupees	6,17,769	-
	Kudwah	1,243	-				-
	Gopaulpoor	2,534	-				-
	Sheerpoor Duakannah	5,239	-				-
Carried over		32,11,218				38,72,921	

THE Neabut of Dacca ruled uncontrolled sometime, and so long after the year A. D. 1765, by M. R. Khan, exhibits the most striking instance, among all the provinces dependent on Bengal, of the enormous and fraudulent defalcation of established revenue, from the period of the Company's acquisition of the Dewanny. Thus it appears from the foregoing Statement, that the annual malgoosary of government exceed thirty-eight lacks of rupees; and if the Hustabood account of Itajebullub, formed under the administration of Shahamut Jung, said to be in the possession of and used in terror by M. R. Khan, to make good his private bundobusty agreements, could have been procured, or verified by documental proofs in detail, as stated traditionally in the total, at a gross rental of fifty-six lacks; the net assessment of the sovereign would appear extremely moderate, and must have been at all times, fully realized with ease; even after making an ample allowance for the necessary Sebundy troops, and real diminution in the sayer duties of the city of Jehangeernangur since the decline of its commerce, with reform of the marine and military establishments, serving before to enrich that provincial capital, besides the usual deduction of 20 per cent. for defraying of Serinjammy, is not otherwise expense of the collections, when such charge, under the description of Serinjammy, is not otherwise compromised for with the zemindars, at the lesser rate of the muscoorat, or condition of suspending enquiry into the actual receipts from the country. Notwithstanding, however, all these favourable circumstances, the jumma kool of the neabut was shamelessly paltry income of twenty and a half lacks of rupees, of which only 11½ lacks amsil toomary, 3½ lacks abwabs, and 5½ lacks more in lieu of the large resumed keffyet or profits of the Neabut Soubahdarry, acquired in the long administration of Shahamut Jung, by continued improvements of the imperial finances. But from the inadequate revenue thus stated as the stipulated dues of the exchequer, a new or fictitious charge of rupees 3,40,163 was introduced, on pretence of defraying the expense of provincial management; and must, with the old authorized allowance of muscoorat, besides sebundy, and 76,095 more as the deficiency of the Shahbunder, &c. be deducted from the total forthcoming, to shew the actual receipts of the lie treasury. Supposing the whole demand passed on account with the Company fully realized, and which will then stand only at the net effective jumma of 15,37,108 rupees, to acquiesce in the belief of either the expediency or reality of so rapid or prodigious a decline of the established rental, would be a reproach on the credulity of the most ignorant, even if the truth of the fact being otherwise were not so notoriously known, and susceptible of undeniable proof, where self-evident grounds of faith might be wanting;—but to admit the possible loss of near a moiety of the original territorial assessment of Dacca, it would be necessary to shew that one half, or more than seven thousand square miles of the dimensions of that great province, had been as instantaneously overwhelmed, or calamitously rendered unproductive, in the hour of concluding the first dewanny settlement of M. R. Kan in 1172, as the whole was found (in such event indeed miraculously) restored to nearly its premature state, at the close of his administration in 1178, being the year immediately following the various extent and valuation of some of the principal eastimandaries of a district intersected by the branches, and frequently torn from the confluence of two of the greatest rivers of the world, rushing impetuously, during the periodical rains, to the neighbouring sea, insomuch that here, where the income of the state, like the rest of Hindostan, depends on the rebba or fourth proprietary share in the produce of the lands, allowing twenty per cent. on that rental for all charges of zemindary management, and to enrich the official occupants as farmers general; it will be morally impossible ever to extend the period of territorial leases beyond the term of a single year, without probable ruin to the farming contractors, or large extravagant remissions on the part of government. Yet it invariably happens, that as much as is gained annually by direktion or collusion on one side, as may be lost

on the other, by successive ravages of the current and opposing tides, while repeated overflows, with rich deposits of mould, washed down with the stream, bestow extraordinary fertility on the extensive inundated borders of the river. Such consequent alterations, then, require the vigilant attention of the superior officers of the exchequer, to prevent continual diminutions of the revenue through a cause so powerful, when aided by the fraudulent encroachments of landholders alone, subject perhaps to the ineffectual check of corrupt native comptrollers. Accordingly, under musliman administration, the important duty of local inspection, seems not to have been so much neglected as at present. Thus we find the petty zemindary of Bosergaumepoor, in the space of five and thirty years anterior to 1170, improved in its rental from 6,000 rupees to two lacks, chiefly through new acquisitions of soil, though doubtless, partly from amelioration of the uncultivated wastes of the sunderbunds; increased manufacture of salt, or growth of beetlenut; together with the other great operative cause of apparent general improvement throughout Bengal, in the decreasing value of silver;—and thus the pergunnah of Ruttundee Kalcapore, with some more, at the united mouths of the Ganges and Birmahpooter, were gradually formed, and progressively assessed, to compensate for loss of adjacent rated mehals destroyed by inundation; while, on the contrary, in later times, it is well known that churs or islands have appeared, and been made productive to private individuals, with large tracts of improveable territory in the sunderbunds, without being in any degree turned to the real public advantage of the protecting sovereign proprietor. To return from this digression, more generally to the hackicut jumma of the neabut of Dacca, it is to be observed, that in 1173 a fallacious increase of 50,000 rupees was here, in like manner as in the other provinces of the Soubah, added to the ostensible bundobust agreement of the preceding year; but with certainty of ample indemnification to the framers of the settlement, in the mode of liquidating supposed balances. In 1176, however, the malgoozary accounted for, appears effectually to have risen to Rs 23,02,222; and in 1178, the year after the famine, I had opportunity to know (being on the spot, and employed partly, though not then in the Company's service, in drawing out the settlement; which, in fact, was all that in the yearly period of immediate English administration, could have been done even by the deputed resident at the Durbar himself, with the best abilities and inclination to do ample justice to his employers, under the prevalent corrupt influence of former native managers) that it amounted to upwards of twenty-nine lacks; and I had also at the same time, the most convincing proofs, that besides this net revenue, afterwards in a manner wholly collected, clear of every charge except the unmerited pensions bestowed on the creatures of the dismissed dewanny Naib, large voluntary gifts, perhaps in all equivalent to the defalcation that had taken place in the public income since the year 1172, were received from the zemindarry, for the indulgence of paying no more than the lately reduced standard of rent by Hindoo mutseddies, being the efficient officers of the exchequer, solely possessed of power and knowledge to controul the finances, with full intelligence or beneficial economical effect, in 1184, thirty lacks may be stated as the actually realized malgoozary of Dacca, and yet by the aumeeny investigation, brought up nearly to the same period, the actual financial funds of the province were found to be dussamsha, or Arcot rupees 43,63,561, being only about eight per cent. worse than siccas; which indeed I am inclined to think not much short of the true amount, supposing it to be free of every other charge except the zemindarry ruseom of five per cent. on the gross collections, agreeable to the ordinary rule of hustabood deductions of expense, where servants allowances in land, have also been admitted of; more especially as the mofussil canongoes, who must have furnished the accounts, were officially independent of those of the sudder, and therefore in some degree, of the principal native mutseddy, under whose direction the enquiry was conducted; and as besides the jumma stated, Bazee Zemeen with Chakeran allotments to the extent of 8,01,572 beghas, to be valued at an equal number of rupees, are to be added in the calculation of gross annual rental.—But as the component parts of the established assessment, ascertained on this occasion, seems curious, I shall here insert them, under their general heads, as specified for the huzuree department; viz.

1. Ausil, from the Mugma dewanny, or bundabost of 1172 or 73	-	-	Rupees 19,62,936
2. Abwab, subsequent to that period, during the company's administration	-	-	8,36,863
3. Dustoor chakran, or servants fees	-	-	5,947
			Rs 28,05,746
4. Sayer, customs of the shahbunder, gauts, gunges, or salt works	-	-	1,76,001
5. Mat-booty, or occasional taxes, levied by the zemindarry on the ryots	-	-	4,52,132
6. Bazee-duffa, arising from fruits, artificers, &c.	-	-	28,230
7. Serf, batta or exchange between arcots and siccas	-	-	2,11,712
			8,68,075

Of which were talooks, or principal zemindarries - 19,09,253
And muscoories, or lesser subordinate eahitimams 17,64,569

The whole added to the separate hustabood of the Nizamut portion, being

Rs 43,63,561

make up the total aumeeny rental in 1182 as before stated; and all this, supposed to be raised on a basis of included ausil toomary jumma only of eleven and a half lack of rupees, being little more than half of the amount real to be found of that original standard assessment in the whole Neabut or modern province of Dacca.

Finally, in 1190, even after an apparent increase of upwards of four and a half lacks of rupees in 1188, on the net jumabundy of the preceding year, and then deducting two and a half lacks for ordinary mofussil charges, inclusive of the neabut superabundant pensions, still the effective yearly malgoozary, fall considerably short of twenty-eight lacks, and certainly left a recoverable defalcation throughout the province entire, of at least ten lacks more in sicca rupees, of clear annual income.

The

The six foregoing extensive districts of the dewanny portion of Bengal, under the immediate single jurisdiction of so many zemindars, foudjars, or naibs of the Nizamut, as constituting by far the better part of the whole soubah in dimensions or valued rent, and as involving the greater share of the vast sum lost by native fraud, mismanagement, or ignorance, to the public exchequer, since the company's acquisition of the Dewanny to May 1784, A. D. though still no less expedient than easily to be regained by government, with even a prodigious relief to the people; these, it is repeated, merit to be distinguished and classed together, as the countries of greater defalcation; more particularly to be distinguished and classed together, as the countries of greater defalcation; and it is therefore I here present a Summary of what hath already been set forth more in detail, throughout the preceding pages.

Territorial Jurisdictions.	British sq ^r Mdes.	Number of Pangs. &c.	Net Jumabundy of M. R. Khan, in 1172.	Gross Jumma of 1133, as distributed, to 1172, Khalsa and Jageers.	Net Revenue to the year 1172, in round numbers.	Total net Revenue of 1190 in round numbers.	Recoverable Defalcation.
Neabut of Dacca -	15,397	241	16,13,202	21,95,536	38,00,000	28,00,000	10,00,000
Foujedary of Purneah -	5,119	31	14,22,536	3,44,229	19,45,000	7,45,000	12,00,000
- - - Rungpore -	6,610	262	5,46,154	4,56,330	12,00,000	5,00,000	7,00,000
Zemindary of Rajeshahy -	12,909	181	26,01,578	21,31,664	35,00,000	20,00,000	15,00,000
- - - Dinagepore -	4,119	121	17,82,218	7,54,433	26,00,000	12,00,000	14,00,000
- - - Berbhoom -	3,858	24	7,96,879	3,71,137	13,00,000	5,00,000	8,00,000
Total six Districts -	48,012	860	87,62,567	62,53,329	1,43,45,000	77,45,000	66,00,000
Productive dewanny portion of the Soubah entire -	Estimate. 63,000	1,409	1,45,93,519	1,04,96,638	2,08,94,413	1,29,83,455	79,10,958
Remains to be accounted for, exclusive of sayer, mint, &c. and the whole ceded portion of the lands of Bengal -	15,988	549	58,30,922	42,43,309	65,49,413	52,38,455	13,10,958
							on Balance.

ZEMINDARRY OF NUDEAH.

Zemindarry of Nuddeah.

THE historical detail of the district, with those which follow next in order, of the Dewanny portion of the lands of Bengal, may be comprized in a narrow compass, as the comparative defalcation of revenue since the commencement of the Company's administration, will appear inconsiderable, after reviewing the accounts of the six preceding larger territorial jurisdictions of the soubah. The sum total however of the deficiency, though distributed into a greater number of smaller financial divisions of country, is too important in itself, to be overlooked, and demands perhaps our more particular attention. That if sums to be almost wholly incurred subsequent to the period of M. R. Khan's first settlement in 1172, A. D. when as may be seen in a memorandum at the close of the former section, the remainder of the jumma to be accounted for, according to his bundobust, differs very little in amount (about 71,84,618.) from the supposed enormous exaction of Cossim Ally, continued, and in some instances even increased to the moment of concluding the famous original standard of reduced rental in behalf of the English government, termed Mujmuah Dewanny. Conformably then to the plan of exhibiting now a view of the districts of lesser defalcation, pendant on Bengal, it is to be observed, that the zemindarry here begun with, denominated, on the khalsa records, Aukeherah, by the late official leaseholder, from his own name and ordinary place of residency Kisenagur; or more commonly Nuddeah; as the well known ancient capital of a Hindoo, principality anterior to the Mogul conquest, and in modern times the seat of a brahmin seminary, (endowed clandestinely, though highly worthy of the sovereign's confirmation), is, in all its dimensions, exclusive of some lately acquired mhals by purchase, under the recently adopted system of territorial sales for the liquidation of balances 3,151 B. sq^r miles of arable fertile land advantageously situated on the eastern banks of the river Hooghly, near all the chief European establishments in this part of India, and benefiting largely from their united commerce or consumption of agricultural produce. It has the misfortune internally, and influences that of the exchequer in being the second in extent or consideration to Rajeshahy among these eahitimams under the weak interested management of a single brahmin landholder. He derives his descent, in Mahomeddan nomenclature of his ancestors, the great progenitor of mankind Adam! though by the domestic nomenclature of his ancestors, where vulgar dates of course are lost in the infinite spaces of Hindoo chronology, it is not probable that his pedigree is traced beyond the supposed period of some family emigrants, said to have been sent to colonize the country of Egypt. According to prevalent tradition or authentic archives, the khalsa, Bobanund, mujmuada or temporary recorder of the jumma of the circar of Hooghly, and from him, Ragoorah acquired by sunnud and enlarged the jurisdiction of Nuddeah, to its present magnitude, in the government of Jaffier Khan. The district gained some respectability under the long and crafty management of Kisenchund; but is now in danger of being reduced or dismembered, through the incapacity of his son Shiechbunder, the profligacy of his servants, and mode of realizing balances.

sic in orig.

sic in orig.

ZEMINDARRY OF NUDDEAH.

HACKIKUT JUMMA, Ausil and Ezafa, of this important territorial trust, from the Bengal year 1135, with the establishment of the Toomary Rental of that period to the Company's acquisition of the Dewanny in 1172, according to M. R. Khan's Chucklabundy.

CHUCK, CIRCARS, AND PERG.	Ausil Jumma of 1135.	CHUCK, CIRCARS, AND PERG.	Ausil Jumma 1135.
Chucklar Houghly Circar Satgam:		Bro ^t up—Chuck Houghly Circar Satgam -	4,16,078
Perg. Aukerah	66,269	Circar Selimabad:	
Angooriah	75,374	Perg. { Aumerpoor - - - - - 590	
Aslampoor	18,951	{ Khoosedar - - - - - 10,091	
Aula	3,632	{ Manpoor - - - - - 25,982	
Asmallpoor	2,601	Circar Khaleefitabad Perg. Imrah - - -	36,663
Anlah	2,480		538
Aemeugar	3,867	Chuck. Jessore:	4,53,279
Amurpoor. K.	179	Perg. { Bagmarah - - - - - 7,927	
Anwerpoor. K. Jagur 18,731	47,035	{ Kehjoorah - - - - - 2,968	
Amurabad, of Besnan. K.	4,090	5. Circar Khaleefitabad. { Bhiloola Jagur 1724 - - - 10,083	
Baghwan	14,704	{ Kochrabil - - - - - 3,432	
Bhelooka	258	{ Dholiapoor Jag. 12,480 - - - 24,734	
Billia	9,258		
Belindah	7,337	4. Circar Satgam. { Hulky - - - - - 852	
Bardoleapoor. K.	861	{ Mudah - - - - - 3,328	
Futtehpoor	1,012	{ Chagat - - - - - 257	
Gurhylooty	457	{ Mussimpoor Jag. 4,358 - - - 8,021	
Ghatlah	15,141	1. { Alempoor, Circar of Selimabad } 1,022	
Ghyaspoor	4,255	{ Jag. 403. - - - - -	
Gumbharica	3,438		62,624
Hejiah Kahly	164	Chuck. Moorsheadabad:	
Havilee Sher	8,093	Perg. { Plessy } Circar Satgam { - 69,616	
Hat-Alemgunge, about Foujedarry	23	3. { Felgong } - - - - - 10,750	
Jaffinabad	2,224	{ Bheroll, Circar Shereefabad - - - 1,786	
Kassimpoor	8,072		82,152
Kahlijoory	562	Chuck. Boosnah:	
Kalcutta. K. Jagur, 17,006	28,672	Perg. { Hildeh - - - - - 19,399	
Lepa	128	{ Einducolly - - - - - 689	
Lena Gurhy	1,045	6. Circar Moorsheadabad. { Khalispoor - - - - - 502	
Mahabitpoor	18,160	{ Bhawsingpoor Jag. 66 - - - 817	
Minbarry	11,022	{ Chundiah Jagnahtpoor - - - 2,494	
Mahomedpoor	1,072		23,901
Mowagurah	24,510	Chuck. Burdwan Cir. Selimabad:	
Maawofch	219	2. Perg. Jerkpoor. K. - - - - - 2,104	
Manpoor. K.	2,524	{ Kubarpoor. K. - - - - - 12,161	
Myketty. K.	694		14,265
Mobai Nemuch o Moonr	6,485	Chuck. Gorahgaut from the	
Nudiah	3,949	Perg. Yhroofshahy Jal. Jioykissundy - - -	311
Panchpoor	38,994		
Paidan. K.	1,871	Peshcush. Perg. Bagwan	
Pyghetty. K.	189	Acco ^t Agree ^t of 20 lacks - - - - - 333	
Raipoor	8,069		25,333
Rajepoor	1,675	75. Perg. Total Zemindarry in 1135 - - -	6,61,863
Raisla	1,070		
Shushpoor	4,203	of which	
Segoomih	2,605	Khalsa portion - - - - - 6,07,545	
Sultan Mindarpoor	5,540	Jageer - - - - - 54,318	
Sultanpoor	13,114		
Santypoor	3,455		
Sharpoor	2,803		
	4,16,078		

Carried forward - -

ZEMINDARRY OF NUDDEAH.

HACKIKUT JUMMA, shewing the Modakil and Mokhareje of the Ausil, with Abwabs levied on this district; from the year 1135 to 1172 A.B.

CHUCK, CIRCARS and PERG.	Ausil Jumma 1135.	CHUCK, CIRCARS and PERG.	Ausil Jumma 1135.
Chuck. Houghly - - as in 1135 - -	4,53,279	Divisions of 4 Chucks. - - Brought up	6,43,805
54 Modakbil, or annexat ⁿ to 1172.		Chuck. Jessore, as in 1135 A.B. - 62,624	
Perg. Anurpoor towf. 37,022 bal ^{ce} 36,258		Modakbil to 1172:	
Dholiapor from Chuck. Jessore		Perg. Bhodien Circar Satgam, of	
of which Towfeer 7,846, Total 30,508		which Towfeer 30,994, in all 45,851	
Sultanpoor Circar Selimabad, of		Hussien Poor - d ^o 8,076 - - - 7,577	
which Towfeer 2,711, in all 3,616		Gahtnal - - - d ^o - - - - - 1,031	
Amecrpoor, Circar Satgam, K. 4,708	81,597	Alempoor, Selimabad, Towfeer 848	
Belindah - - - - d ^o - - - 3,512		Janpoor Khaleefitabad, of which	
Shushpoor - - - - d ^o - - - 1,400		Towfeer 9,637; in all - - - 14,234	
Abwab Foujedarry - d ^o - - - 1,403		Bheeloka - - - - - - - 1,617	
Baghwan - - - - d ^o - - - 133		Suhmbhal d ^o 1,312 - - - - 1,951	
Seliimpoor - - - - d ^o - - - 17		Balla - d ^o 1,912 - - - - 4,020	
Havillee Sher - - - d ^o - - - 26		Astadih, Satty - - - - - 543	
Gahtniah, Bellia and Hattiaur	16	Total - - - - - 1,40,296	
	5,34,876	Mokhareje:	1,15,522
Mokarejer, or dismemberments, viz.		Perg. Dholiapor transferred to	
Perg. Kalcutta tot. 29,672 - - Kiss ^m 28,462		Houghly, in all	
Mobai Nemuch o moon:		Rupees 24,734	4,774
Tallookah Kalcutta - - - 4,187		Hulky - - - - - 40	25,000
Paikan, Kissmut - - - - 1,462		Pescush as in 1135 A.B. - - -	7,84,327
Aslampoor Satgam - - - 295		Chuck Gorahgaut Talook	
Mahabitpoor d ^o - - - - 200		Jeykessennundy Perg. Yussefehahy	311
Sigoonah - d ^o - - - - 95		deducted - - - - -	7,84,016
Nudeah - - d ^o - - - - 100		82 Perg. Total zemindarry in 1172 A.B.	
Kassimpoor d ^o - - - - 75	35,029	of which { Khalsa portion 6,03,749	
Rajepoor - d ^o - - - - 70		{ Towfeer - - - - - 45,125	
Santypoor - d ^o - - - - 40		Ausil { Jageer - 51,484	
Tutthpoor - d ^o - - - - 25		6,55,278 { Towfeer 83,633	1,35,116
Bhilooka Khaleefitabad - - 10			
Myhetty Satgam - - - - 8		Muscoorat charges:	
56 Perg. Total Chuck Houghly in 1172 A.B.	4,99,847	1. Nancar - - - - - 3,288	
Chuck Burdwan, as in 1135 A.B. 14,265		2. Neemtuchy - - - - - 2,710	
Modakbil to 1172:		3. Moccudemy - - - - - 62	
Perg. Kubarpoor Towfeer 25,565	25,545	4. Molungian Dadney - - - 164	
Mokhareje:	18	5. Paikan - - - - -	7,596
Perg. Jerypoor - - - - -		Total net jumma toomary - -	7,76,420
Chuck Bhoosnah 1135 A.B. - - 23,901		Abwabs to 1172 A.B.	
Modakil Bhawsingpoor Towfeer	138	1. Khasnoveesy - - - - - 17,499	
	24,039	2. Nuzeuranah Mokrey - - - 20,000	
Mokhareje { Perg. Chundeah	2,494	3. Feel Khanah Mathoot - - - 28,680	
2. { & Jagganahtpoor		4. Zer Mathout - - - - - 14,348	
		5. Fouberdarry Abwab - - - 1,209	
Chuck Moorsheadabad 1135 - - 82,152		6. Ahuck - - - - - - - 20,886	
Modakil Perg. Mhelund Shereefibad	882	7. Chout Marhattah - - - - 96,439	
	R ^e 83,034	8. Nuzeranneh Munsorgunge - 47,050	
Mokareje d ^o Phussey Satgam	431	9. Serf-sicca 1½ Annas - - - 74,919	
		Total Malgoozary in 1172, Sicca rupees	10,97,454
			SUCH

Carried forward - -

SUCH was, or should have been, the net rental of Nuddeah, in round numbers little short of eleven lacks of sicca rupees, to the moment of the Company's acquisition of the Dewanny; but in an instant, it was reduced by M. R. Khan to 8,74,004 R. No hustabood seems to have been then formed, of the modern actual value of the district. It was assessed generally on the ausil, by towfeer and abwabs. In this state, it might have been expected, if remissions had really been necessary, that the amount would have fallen, on the new additional enclosures. Yet the contrary happened; and the deductions were made from the standard toomary jumma, or the old well established profits accruing on the jageer lands. From this time forward, the ostensible formal bundobust seems to have been slowly decreasing until the year 1778, immediately after the famine, and on dismissal of the nabib dewan; when suddenly it was raised, no doubt on very sufficient grounds, beyond all former example, to a gross annual demand of 12,66,266. Burthened, however, on the supposition of having resumed all the serinjammy funds, and deprived the zemindar of his nancar or ordinary means of subsistence, with charges of collection in the motussil amounting to 3,64,197 rupees, in 1184, the net malgoozary, after allowing an expense of two lacks and a half, fell to R^s 7,36,957. At the same time, the native aumeeny investigations (and their authority should be relied on, till better can be produced) discovered sources of territorial revenue equivalent, with 2,42,842 plateka, to S^a R^s 15,85,798, besides bazee zemeen and chakeran 4,75,731 begas, to be rated at an equal number of rupees annual rent;—all derived from 2,099 farms, including 3,403 villages, of which the particulars are to be supposed, of course forthcoming. To conclude, in 1190, (continuing to deduct charges of interior management at the last-mentioned standard, admitted of) the clear revenue stipulated for, notwithstanding a formal increase of one lack of rupees, stated to have been brought on, at the institution of the committee in 1188, did not much, if at all, exceed eight lacks of rupees; so that, in right and moderation equitable policy, three lacks ought to be regarded as the recoverable defalcation of effective increase capable of realization on the latter jumma, payable to the exchequer, forming the comparison with the rent-roll originally established before the reduced settlement of M. R. Khan, in 1765. Considering, indeed, the vast known recourses of this fertile extensive district, (exclusive of fraudulent alienations of territory, with collusive reductions chiefly in favour of Brahmins, of the ancient rates of assessment specified in the pottahs of the ryots,) the improvement of which its finances are immediately susceptible, might fairly be stated at seven lacks. But before we proceed to new funds of revenues, let us trace those we already possess to their source, and make them entirely our own, where still existing in all the plenitude of ascertained income, as transferred to the Company on acquisition of the Dewanny. In all events, it will be necessary to recollect that besides the Perg^s herein set forth as composing the zemindarry of Nuddeah, some recent annexations have been made by purchase, though in this work, to be separately noticed.

FOUJEDARRY OF HEDJEELE.

THIS district, situated on the low western margin of the river Hooghly, where it unites with the sea in the bay of Balasore, though small in extent, being no more than 1,098 B. sq. miles in all its dimensions, is yet of great importance as an accessible frontier, rich in its produce of grain, but still more valuable, as productive of more than one-third of the necessary quantity of salt manufactured and consumed annually within the whole British dominions dependent on Fort William. It was first dismembered from the soubah of Orissa, and annexed to that of Bengal, in the reign of Shah Jehan. In the Aurilly or Vahyaty year 1812, current still in all parts of the former province, and beginning at the autumnal equinox corresponding with the commencement of the sixth month of the Bengal Fussille era 1111, on the death of the emperor Aleungeer, A.D. 1707, the jumma inclusive of the salt mahi of Hedjeele, rated then only at 43,565 R^s. But on the grand improvement of the original assessment under Jaffier Khan, as stated in the standard rent-roll of 1135 A.B. the same lands, comprehending the whole chuckiah of Hedjeele, with the pergunnah of Toomluck annexed to Hooghly, were valued, ausil 4,77,947 R^s distributed in 38 pergunnahs, united at that period, in the single zemindarry trust of Sookdio, and since subdivided into the five lesser portions, denominated Jellamootah, Derodumna, Mhesadul, Toomluck, and Sujamootah, holding of as many eshtimandary officers of government, agreeable to the following statement of the Crown Rent established from 1135 to 1172 A.B.

STATEMENT

STATEMENT of the CROWN RENT established from 1135 to 1172 A.B.

CIRCARS, DIVISIONS and PERGUNNAHS.		Ausil Jumma of 1135.	CIRCARS, DIVISIONS, and PERGUNNAHS.		Ausil Jumma of 1135.
1 st . Jellamootah Luckynarrain:			Brought up		1,64,224
Perg.	Jellamootah	36,517	Perg. Derodumna brought forward	1,14,995	1,27,481
	Kemahmal	55,146	2. { Petasspoor Circar Muscoory	9,688	
	Decan Mal	13,245	2. { Sympoor - de Jellasu	2,798	
	Bahery	7,363			
	Pahadinpoor	11,959	3. Mhesadul to Janki:	38,261	1,01,568
	Gawmesh	598	Perg. { Mhesadul	36,644	
	Neychek Bazar	958	Koiungirah	6,848	
	Wybut Gurrah	808	Gomay	6,436	
			Aurungnagar	2,352	
			Kassimnagar	7,697	
			Tiprah Carah	1,775	
			Sinaianagar	1,652	
			Noubad, or Budengen		
			4. Sujamootah to Mehinder:	14,078	25,314
			Perg. { Sujamootah	7,635	
			Mahomedpoor	2,676	
			Amery, K.	923	
			Bhombary		
			5. Perg. Toomluck Circar:		59,358
			Gualparah Chuck-Hoogley to Deedar		
			Aly		4,77,947
			38. Perg. -- Total Foujedarry of Hedjeele to		
			1172 A.B.		
			of which		43,565
			Khalsa in 1135 R ^s 1,85,965 to 1172 R ^s 3,36,625		
			& Jageer - d ^o - 2,91,972 to d ^o - 4,41,322		
			Mudhoor arable land 4,34,382 Nemucky or salt		
			Carried up	1,14,995	

TO comprehend fully the nature and sources of the revenue of this district, it may be necessary to give some explanation of the distinctive appellations *Mudhoor* and *Nemucky*, according to which the malgoozary lands are generally divided. The former, fresh or arable ground, is preserved from inundation of the tides, and consequent destruction of its more useful vegetative quality by embankments, called *Behrybundy*, running parallel to, and at some distance from the rivers, and mode of collection inlets intersecting the whole territory. Its financial arrangements, rent-roll, and mode of collection by ausil and abwab assessments, are established precisely on the same principle, as prevail throughout the rest of the soubah, with this difference only, that the proportion of increase on the original jumma hath here been always comparatively small. The latter, or salt land, is that portion exposed to the overflowing of the tides, usually called *churs*; where mounds of earth strongly impregnated with saline particles are formed, then classed into *kahlaries* or working places. Each on a medium, estimated to yield 233 maunds of salt, requiring the labour of seven molungee manufacturers, who by an easy process of filtration, and boiling afterwards the brine with firewood, collected from the neighbouring jungles, of annual growth, are enabled to complete their operations from November to June, before the setting in of the periodical rains, and with the savings for six months wages fixed by government with the zemindars, at the rate of twenty-two rupees for every hundred maunds extraordinary weight of salt produced, retire to their respective homes for the remainder of the season, to cultivate their proper mudhoory lands, held free or on very favourable terms, under the denomination of *chakeran*, as a subsistence for the rest of the year, or together with the amount of probable balances incurred on former advances, to serve as a retaining fee and security for future services. Until the commencement of the present century, it does not appear that any benefits were derived in the khalsa or jageer departments from this territorial source, beyond the crown rent of the kahlaries, numbered at four thousand, and assessed on an average at about eleven rupees each; in all, yielding directly in money, incorporated with the other funds, the revenue before mentioned, of 43,565 rupees. But since the manufacture and sale, by forms, it hath been invariably productive of a large yearly profit on the former mode of settlement, of contract termed *Mobai*, in contradistinction to *Nagdy*, applicable to the nizamut appropriations, under the head of towfeer, and therefore eluding common observation, though involving a gain in fact, of more than three lacks of rupees, being the difference between prime cost rated at 22 R^s per M^a, advanced or improperly deducted from the mudhoory collections at serinjammy charges, perhaps never to be refunded, and the nominal selling price at Hooghly, estimated latterly at 60 R^s for every hundred maunds; yet for the most part bestowed on distant markets, and acquired a vast surplus transported the salt on their proper accounts to the English or natives, after the revolution of 1757, the greater advantage, through an authorized oppressive monopoly. After the revolution of 1757, the greater share of this lucrative commerce, was transferred from Moghul adventurers to the English or natives partaking of their influence. It may have been made one of the ostensible pleas of Cossim Ali's rebellion, without any real foundation in truth; for besides that his ambition evidently grasped at independence from the moment of his elevation, and that he himself, had no material interest in the bundobust of Hedjeele, it is to be observed that Meer Jaffier, who was largely concerned on account of his jageers, had still, even in the limitation of the selling price of salt to 60 R^s, a very handsome income from the whole, as will appear from the following statement.

FOUJEDARRY OF HEDJELEE.

ANALYSIS showing the component parts of the Jumma-bund Kool of this district, amounting in gross A.B. 1169, to Rupees 10,41,314, arising from the Mudhoor and Nemucky lands, in the following proportions, according to which, if not ostensibly, the ordinary Malgoozary was in fact, realized to the year 1172, and subsequently.

MUDHOORY.					Jumma Kool to 1172.
Ansil Jumma Toomary from 1135 to 1172 - -					4,34,382
Muscoorat deductions; viz.					
	Jella-mootah.	Mhesa-dul.	Toom-luck.	Sujah.	
1. Nancar - -	582	20	647	284	
2. Moccedumy -	682	80	1,869	492	
3. Paikan - -	501	1,078	—	359	
4. Berybundy -	5,401	62	—	380	
5. Kheyra - -	184	—	—	—	
Total - -	7,350	1,240	2,516	1,425	12,534
TOTAL net Ansil Jumma - -					4,21,848
Abwabs to the year 1172 A. B.					
	Jella-mootah.	Mhesa-dul.	Toom-luck.	Sujah.	
1. Khasnovessy -	2,464	805	1,772	—	
2. Feel Khaueh -	3,956	1,761	2,978	370	
3. Zer Mathoot -	1,561	872	1,190	145	
4. Ahuck - -	3,019	1,609	2,069	188	
5. Chout - -	—	7,392	10,269	1,334	
6. Nuz Munsoor -	—	5,875	12,000	—	
7. Foujedarry Moab -	—	454	—	124	
8. Serf Sicca - -	2,560	13,435	8,166	2,092	
Total - -	30,611	32,268	38,444	4,253	1,11,516
Total Ansil and Ezafa on the Mudhoory portion of Hedjelee to 1172 - - S ^a R ^s					5,33,364

From which, was usually deducted, though in right, always to be refunded in course of the year, the ordinary advances made for the manufacture of salt, forming the capital serinjummy or contract purchase money settled with the zemindars at the rate of 22 R^s per M^d, and amounting in all, to 1,83,000 rupees, but deducting a part paid in salt, being the surplus beyond eight lacks of M^d, or nearly 5,400 M^d, valued rightfully at prime cost, or formerly, at the selling estimated price, the sum really advanced in cash did not exceed 1,72,302 S^a Rupees.

The net total Jumma Mudhoory of 1169 was no more than 5,29,258 R^s, after deducting at the rate of 9/6. per C^t 29,464 R^s batty or serinjummy charges. The particulars of Abwabs and Muscoorat, here inserted, are chiefly taken from M. R. Khan's statement of them, in his bundobust of 1172.

The Berybundy charge, though included in the compromise of Muscoorat, involved probably the whole expense actually incurred yearly, being merely in remuneration to Duodumma, are both included under the former head.

ACCORDING to the preceding statement then, in the first Dewanny settlement of the Company, the bundobust of all the mudhoory and nemucky lands of the several divisions of Hedjelee, should have been rated at a net malgoozary of S^a R^s 8,40,980, or taking the jumma kool of Cossim Aly in 1169, at R^s 8,36,874. Nevertheless M. R. Khan, in 1172, states it only 5,75,149 R^s. He had, indeed, the example of his predecessor Nundcomar the year before, in reducing it to 6,65,320; but in this instance at least, he could assign a more justifiable reason for an apparent greater defalcation; and his statement in facts, seems accurately just. On the 1st of September 1172 A. B. rather before the commencement of the Velayty year of Orissa, observed in the district now under consideration, the society of Salt was instituted; and the whole nemucky portion of territory, with all its valuable production, was transferred exclusively to their agents. In this, however, the honourable Company were no losers. A duty of 35 R^s per M^d the first year, and of 50 per cent. the second, levied on the quantity of salt manufactured, amounted to an ample compensation for the customary towfeer of the soubahdar, now rightfully devolving by convention to the British government. At the same time, it is to be remarked, that the naib dewan's settlement, as it could only virtually have extended to the mudhoory lands, so it comprehends almost precisely the full genuine rental of that division, together with the ancient jumma nugdy of the nemucky portion; which equitably was to be accounted for, when the regular profits of the mobai were privately alienated, or not immediately forthcoming to the

THE original Jumma of this portion, when incorporated with the Ansil Toomary of the Mudhoory lands, under the description of Nugdy, or money rental, amounted to more than - - - - - 43,565

But when separately realized, in the mode of manufacturing salt by contract purchase, termed Mobai, and future sales, literally expressed in Persian on the public records Ferroosh Nemuck, as hath been invariably the custom since the administration of Jutier Khan; then, the revenue was to be calculated of course, according to the quantity of salt delivered, and the rate at which it was sold on account of the Nazim, to whose jageer the first profits usually appertained.

Thus, in 1169, and subsequently, the quantity of salt made and delivered throughout all the divisions of Hedjelee was M^d 8,53,428, and which, at the estimated selling price at Hooghly then authoritatively fixed at 60 R^s per M^d, as settled with the zemindars or merchants, produced in gross - - - R^s 5,12,056

Serinjummy, or charges of manufacture regularly to be deducted from this fund, instead of the Mudhoory; viz.

In cash, as before stated - - 1,72,302
Salt, the surplus of 8 lacks - - 32,138

Net annual profit forthcoming to the Soubahdar, under the head of Towfeer - - S^a R^s 3,07,616

of which	Jellamootah, &c. stood rated for M ^d - - - - -	4,72,808	1,41,348
	Mhesadul entire - - - - -	2,80,122	1,21,311
	Toomluck entire - - - - -	51,422	26,752
	Sujahmootah - - - - -	49,066	18,205

Yet from this amount, in propriety, should also be deducted the ancient Jumma Nugdy or Kahlary rent, to shew the clear yearly advantage resulting from the more recent system of managing the salt lands; but as the whole of the public receipts depending on the rate of sale (in the time of Alverdi A. D. 1152, estimated as high as 150 R^s per M^d) came, into the same exchequer; and as there could be no political reason then, for any specification of the former rental thus absorbed; so now it is sufficient merely to state it, by way of memorandum.

No. 4.] The Affairs of The EAST INDIA COMPANY.

the sovereign. In like manner, it will be found invariably, that wherever the local residence of European interference or of their agency, with the revenues, and a narrow simple detail of zemindary management, afforded an easy opportunity to the Company's servants of acquiring a competent knowledge of the actual collections, the jumma-bund of 1172, so far from being reduced below the former proper standard, was rather increased, to the great oppression of the ryots, if not even imposing an unnecessary burden on the higher landholders, who were not possessed of the means to purchase indulgences. But when the deputy minister of the finances appears on the present occasion, by stating relapsed to the original system of speculation, as in the deceptive liquidation of balances, by stating and admitting remissions at the close of two succeeding years, under the head of "Deficiency in the salt manufacture of Hedjelee, on account of the exclusive trade of the lately instituted society, to the amount of 2,93,153 R^s annually," as if credit had been given in the bundobust for any part of the produce of the nemucky lands, or that the mudhoor was to be made answerable for the secret, in some measure fraudulent, emoluments of the zemindars, in making, within the territory set apart for kahla-doo, about four lacks of maunds above the quantity of salt usually delivered to government, and which hitherto enjoyed, because undiscovered, they were now, by a new arrangement, to be deprived of from this time forward. The mobai income seems to have been altogether embezzled or lost to the exchequer, until the year 1178 A. D. when the whole ordinary revenue of the foujedarry was brought back to near its original rightful standard, by a duty of 30 per cent. henceforth directed to be levied on the transport of salt from the churs to the markets for sale, carried thither at the risk of a profit of private merchants, who still, from the fewness of their numbers, did and must ever, in Bengal, form a corps of monopolists. That this impost fell short of the expected returns, on a basis of twenty-eight lacks of maunds, as the quantity annually consumed or sold, is no proof of an exaggerated calculation; on the contrary, its moderation was before, as it hath been since, sufficiently established on grounds of experimental certainty; and the deficiency may, in this instance, as in every other, be attributed, when not to European influence, to the neglect, chicanery, or corruption of native administration. In 1184, and subsequently, the entire rental of Hedjelee, on a medium of the three preceding years receipts, according to the accounts then made up, was stated at rupees 7,13,684, of which 4,11,995 nemucky, and 3,01,689 mudhoory. But the former portion of the jumma, included for charges of the manufacture in serinjummy, salt 22,021 R^s, and in cash advanced from the other division, to be replaced, though not so done, agreeable to ancient usage, rupees 1,07,233. Besides this, from the latter share of the average bundobust, were further actually deducted 1,31,174 R^s, for expense of a mofussil management, having only a neat malgoozary for the arable lands, of 1,70,515; and which, together with the mobai profits, thus improperly swelled by the amount of a borrowed capital, constituted a total clear income of no more than 5,60,488 R^s. At the same time, it is to be observed, that the native aumeens, still here affected in their accounts by the formally independent canonges of Orissa, found sources the year immediately before, for a territorial revenue, exclusive of plateka, and the whole of the salt product of 6,09,299 rupees, over and above a bauzee zameen or chakeran allotments, comprising 3,17,553 bighas of productive ground, without estimating the similar fraudulent alienations that would probably have been discovered in the pergunnah of Toomluck, if their inquiries, or our information, had extended to the ascertainment of the fact. Notwithstanding all this, however, in 1187, the jumma-bund kool of the foujedarry continuing to be rated at the medium standard of 1184, a separation of the mudhoory and nemucky funds took place, in the above stated proportions, and the amount of the latter finally withdrawn or deducted from the annual rent-roll of the soubah, was in future to make part, or be absorbed, together with the established duty of 30 per cent. being in all, equivalent to a selling price of only 90 rupees p^{er} M^ds. in the larger expected advantages to be derived from a reform in the institution of salt; at this time adopted; extending the system of mobai, to all the other districts of Bengal producing that necessary article of internal public exchequer, instead of sharing it, the whole of a reasonable profit on the first sales, into the needy private monopolists. A dispute arose in a very unequal proportion of the actual gain, with a few private monopolists. This important branch of between the comptroller appointed to the newly modelled administration of this important branch of the collections, and the committee of revenue also recently formed on Fort William, touching the finances generally of all the British dominions immediately dependent on the yearly amount of the propriety of admitting or liquidating in their respective yearly accounts, the defalcation that must otherwise necessarily appear, in consequence of the late dismemberments from the yearly amount of territorial income. On the part of the former, who, indeed, was more especially interested in the issue, as entitled to a commission alone on the net profit resulting from the innovation, it was suggested that kahlary or ground rent only (according to my information, to be valued as before stated, at 43,565 R^s) could be properly due or forthcoming to the exchequer from the salt lands; and that the remainder, claimed from the produce of the manufacture and mudhoory, was not admissible, as chiefly on the separation of the two departments nemucky and mudhoory, was not admissible, as chiefly arising from new and temporary sources, created by the establishment of a particular system, which perished when it was changed. On the other side, a compensation for the customary receipts of the khalsa in the usual form, was insisted on, as conformable to the following arguments: "that from the time the propriety of the demand was supported on the following arguments: 'that from the time the salt districts were under Mr. Lushington, to that period, the consolidated amount arising from land collections and salt produce, had constantly been inserted into the public accounts, as the amount jumma of those districts, and in Mr. Lushington's accounts was rated at 8,36,874. 2. 15. rupees; that in fixing the sum, Mr. Lushington had made an estimate of the salt produced in the Hedjelee districts, and rated the amount of it, at 60 rupees per M^ds.; that according to this valuation, the sum on account of salt was 5,12,014. 8. 2. and the mudhoor or land collections amounted to 3,24,859. 10. 13. making the sum total stated above, as the revenue of the districts; that the zemindars delivered hundred maunds in part payment of their revenue, and they were credited at the rate of 60 rupees for every hundred

maunds they delivered, and their deficiencies were charged, at the same rate; and finally, that hence it appeared, the revenue arising from salt, was as much an article of the jumma, as that arising from the lands; for that the total of the two articles, was what formed the actual jumma of those districts." If I entertained any doubts of the authenticity of the accounts from which I have drawn the statements already exhibited on the subject of the Hedjelee revenue, I should here confidently avail myself of the corroborating testimony of Mr. Lushington, one of the ablest and best instructed servants of the Company employed in the management of their finances; for though he was erroneously supposed to be the regulator himself, of the estimated selling price of Hooghly at 60 rupees per Mds. this article, with the rest of his calculations, will be found exactly correspondent to the particulars of mine, assigned to Cossim Aly's administration in 1169, with the difference, that I have deducted, the serinjammy charges of manufacturing the salt rather from the gross produce of its own sale, than lessen the proper income of the mudhoory, by appropriating so much of it in the form of a borrowed fund, to procure what might be considered an extraneous or relative financial advantage. But it may be sufficient in this place to observe, that both parties adhering to their respective opinions, a double entry in their accounts (taking in the contested profits of the mobai and rowaneh duties of 30 per cent.) hath swelled the amount of, and operated as a deception in, the general yearly statement of the resources of government; and that the true considerations of right and policy involved in the question, seem to have been entirely overlooked. These, undoubtedly required a preservation of the old forms, through whatever channel the sum of the absorbed collections were henceforth made to appear; and it is a maxim in every well regulated system of finance, never to relinquish a claim in form, to an established prior impost, though lost in fact, in the magnitude of a greater future exaction on the same or like foundation; at least, until experienced advantage recommends the permanency of the latter. Hitherto, though the temporary benefits of the new mode cannot be controverted; yet their extent and continuance, are points of much speculative doubt, on grounds of apparent solid reasoning.

1st. I have myself elsewhere, in a calculation which I rather wish may be found under-rated, reduced the actual profits of the Company, on comparison of what they were before entitled to, or might have realized on salt, by virtue of existing regulations, to 16 lacks of rupees. If we assume the selling price in Aliverdy's administration, being at the rate of 150 rupees per Mds. as the standard of former income, the difference will be considerably less; but if we take into the account, the greater advantage bestowed through the favour of government on private merchants, and now only resumed in its proper behalf, the supposed gain of the modern plan would probably dwindle to nothing, and then the seeming possibility of levying, in the form of a simple duty, the full equivalent of a monopoly sale may, some time or other, induce the adoption of the former in preference to the latter mode, which though essentially the same, would, from a mere nominal distinction, convey a very different idea to prejudiced popular imagination.—2^{dly}. The prohibition of the trade in this article, from our settlements in the East, is a small relative disadvantage; but the concession in favour of the French must be deemed highly impolitic and dangerous, only to be warranted, on the plea of evident necessity. As well might merchants of Great Britain residing in France, claim exemption from the *gabelle*, as that French factors settled in Bengal, for carrying on their commerce to Europe, should pretend to interfere, in an internal financial regulation of the *Soubahs*; and when the servants of the English company, in fact masters of the country, by a false interested construction of the most extensive imperial firman privileges ever granted to foreigners, attempted to obtain such an unconstitutional indulgence, subversive of the law of nations, their conduct was justly reprobated by their superiors; nor did the French presume in 1765, even to animadvert on the exclusive right transferred to the society then established.—3^{dly}. The uncertainty on every occasion, of insuring an intelligent, faithful and vigilant administration on which the larger profits of the present universal mobai management must in a great measure depend; might be used as a strong argument against the probability of its duration. Natural difficulties opposing the constant local inspection of European agents, the depravity of natives necessarily employed in paying the molungees or superintending their operations in detail, and above all the non-existence of custom-house checks, to prevent the clandestine traffic of extra salt procured from the neighbouring province of Cuttack, or collusively purloined from the Bengal kahlaries in the jungles, thence transported to market under cover of Rowanick dustucks, granted by the comptroller of the manufacture from the places of original delivery, are amongst many of the supposed defects, inherent in the constitution of the actual system tending to its decline. But on the other hand, the more recent order for a public sale, will prove a most powerful corrective of almost every abuse, if a genuine standard of the prime cost quantity of yearly produce made and sold could once be ascertained, to direct the proceedings of the department intrusted with inspection and controul in the general administration of the finances; and this it may be presumed the medium result of the first five years (beginning from May 1781) offers for all the essential purposes of an audit. In that time, thirty-three lacks of maunds appear to have been annually manufactured at an expense with kahlary rent, but exclusive of European agency, of seventeen lacks of rupees, being at the rate of 51½ R^s p^r Mds. and excepting a surplus fund of three lacks, which should always be kept up to answer contingencies, were entirely disposed of, in an equal period for sixty-two and a half lacks of rupees, at the average rate of about 191 R^s for many hundred maunds. While this standard, with a liberal allowance for unforeseen casualties, is adhered to, perhaps there can be no ground for finding fault with, or entering into a minute investigation of executive management, and with more certainty the plan itself so beneficially conducted, will not be condemned when considered as originating under the pressing exigencies of an eastern despotic government and that in the whole scope of its operation, either in principle or virtual effect, it is comparatively less burthensome to the people, more equal in the distribution, of a lighter impost, simpler in its details, and in every respect, infinitely less exceptionable as a scheme

of finance, than the simpler institution of the *gabelle* so long established in one of the greatest, most refined, and politic states of modern Europe.

To conclude:—Whatever ought to have been the rule, or may in future be adopted, for the amount, receipt, or liquidation of the revenue forthcoming from the nemucky portion of Hedjelee, the income of the mudhoory as arising from territorial sources totally distinct, and altogether separated from the salt lands since the commencement of the Vilayty year 1189, though then put under the same European superintendents, should have suffered no diminution; but rather an apparent increase by stoppage of the annual funds of rent before borrowed from the one, to make good the necessary advances in carrying on the manufacture, which alone rendered the other division of the district, in the least productive; yet this, is so far from being the case, that in 1190, A. D. the gross jumma to the share of arable ground entire is stated only at R^s 3,49,431, and being incumbered with molussil serinjammy charges of 1,67,280 R^s, yielded no more than 1,82,151 Rupees, net malgoozary, which compared with the original clear rental to 1172, leaving a recoverable defalcation of three and a half lacks of rupees annually, from the mudhoory territory, making part of the foujedarry of Hedjelee, as before described, in extent or value.

FOUJEDARRY OF RAJEMHAL.

THIS Province called also Akbernagar from its capital, and Cankjole on the Khalsa records, as being the principal pergunnah, in like manner situated on the western bank of the Ganges, was an important military government on the confines of Bengal towards Behar, commanding some of the mountainous passes into either country; particularly the famous barrier of Terriagully, the possession of which was deemed of so much consequence in times of the hostile independence of two neighbouring soubahs. It was likewise of valuable financial consideration; not indeed in proportion to the whole of its dimensions of 2,217 B. square miles, including a hilly tract productive of a bare subsistence to a scanty savage population; but on account of its plain fertile territory of 1,200 square miles contained in that extent, and lying chiefly east of the Ganges. In 1135 A. B. Cankjole was the only considerable zemindarry of the district, the Company's acquisition of the Dewanny, the number of official landholders has increased with new annexations of land, all within the chucklah of Akbernagar, except a small portion dependent on Moorshedabad; as will be shewn in the following TABLE, comprehending the Ausil and Ezafa Rent-roll of the whole Foujedarry, in its several subdivisions, as herein described, to the Bengal year 1172.

DIVISIONS and PERGUNNAHS, &c.		Ausil and Towfeer to 1172.	DIVISIONS and PERGUNNAGHS, &c.		Ausil and Towfeer to 1172.
Brought up - -			3d. Zemind ^r of Hatindeh to Bhowanny Churn:		1,28,959
Zemindarry of Cankjole to Afsal Kellum Ullah.		15,916	Perg ^s { Hatindeh, Jennetabad - - 19,637		33,137
Perg. Akbernagar with Belalpoor - -		12,980	2. { Massagong Tajepoor towf. 7,848 13,500		
Village of Cankjole, R ^s 509 Ausil to Mah ^d Yunf - -		16,968	4th. Talookah Perg. Gourhind, Jennetabad to Mauldier, with a towf. of 3,102 rupees		6,688
Bodeh Gungal - - - towfeer 3,386		10,680	5th. Ditto, Perg. Malduar, Tajepoor, to Jaggutbullub		11,526
Selimabad - - - towfeer 3,386		6,518	6th. Ditto, Havillah Tindah, circar Audimber in two divisions to Mahomed Tahir, &c. towf. 3,487		5,740
Aumgachy - - - towfeer 1,062		2,049	7th. Ditto, to Mah ^d Bakur and Radakantsing in 2 div ^s		8,374
Mahobitpoor - - - towfeer 55		4,783	Perg ^s { Khassimpoor Jennetabad - - 7,697		
Gungapersand - - - towfeer 1,197		1,500	2. { Sultanpoor, ditto - - - 676		
Bahera - - - towfeer 376		25	8th. Ditto { Mograyn, ditto - - - 3,452		4,567
Dusshazarry - - - towfeer 13		9,671	2 { Kutwally, ditto towf. 734 - - 1,115		
Solimanshahy - - - towfeer 16		473	9th. Ditto Perg. Kissimnagar circar Audimber in three subdivisions to Abyram, &c. towfeer 3,623		10,603
Barouly - - - towfeer 61		122	10th. Ditto Perg. chuck. Delawny, Audimber, to Audy, including a towfeer of - - - 1,553		4,091
Surpoor Gungal - - - towfeer 101		715	11th. Ditto in Perg. Der. Shirk Doyar Seerpoor, Dogachy, and Shere shahy of circars		5,313
Dir Shirk - - - towfeer 101		1,176	5 { Jennetabad and Audimber in four petty talooks to Herry Sunker, &c. towf. 1,284		
Begunabad - - - towfeer 604		4,291	12th. Ditto Sair of the city of Akbernagar and Derri- apoor in Audimber to Mahomed Hus- sein, the former 19,145, the latter 35,287 rupees		54,432
1. Shekarpoor, Circar Barbeckabad, with Aizet Ullah's talook of 3,543 R ^s and a towfeer to Cankjole 114 R ^s		2,901	13th. Ditto Jageer, of Pergunnahs Jemooly, Kejaleh Aman Ke. Akbernagar and Der Shirk to Narrain Sing zemindarry of Mujwah 11,250		21,811
Perg ^s { Gaganet, circar Jennetabad 2,878		91,965	Pergunnahs Gurky to Bhirsmond of Tellia Gurry - - - 6,061		
2. { Eslampoer, d ^o Mahmoodabad 23			Aymah of Perg ^s . Boxcess hazary to Shah Kootub Alem		
18. Total Zemindarry of Cankjole 1172			48 Perg ^s . TOTAL Ausil and Towf. of Rajemhal - -		2,95,241
d. Betteah-Gopaulpoor to Peran Naht			5 E		
Perg ^s . Betteah Gopaulpoor towf. 5,570		30,605			
Tot. - - - towfeer 1,882		731			
Bellary - - - towfeer 731		1,726			
Kudum Bazar - - - towfeer 549		76			
Judd Bazar - - - towfeer 76		35,020			
Shap abad - - - towfeer 85		1,888			
Chuck. Moorshedabad: - - -					
Futtehjungpoor Jennetabad - - -					
Towfeer - 675 - - -		85			
Bedarabad Mahmoodabad - - -					
Carried up - -		1,28,959			

FOUJEDARRY OF RAJEMHAL.

DIVISIONS and PERGUNNAHS, &c.	Ausil and Towfeer to 1172.	DIVISIONS and PERGUNNAHS, &c.	Ausil and Towfeer to 1172.
TOTAL Ausil and Towfeer of Rajemhal to 1172, A. B. in 13 Zemindarry divisions, subdivided into Pergunnahs 48 brought over - -	2,95,241	Net Teshkhees Jumma Ausil and Towfeer of 1172 - - - brought up -	2,71,530
14th. Sayer of the mint of Akbernagar - -	7,566	Abwabs established to the same date.	
TOTAL Jumma as then forthcoming -	3,02,807	1. Khasnoveessy - - - 3,574	
Ausil - - 2,66,826 { Khalsa - - 2,30,937		2. Zer Mathoot - - - 2,665	
Towfeer - 35,981 { Jagur - - 72,770	1,172 R ^s	3. Chout Marhattah - - - 25,384	
	3,02,807	4. Serf Sicca 1169 - - - 28,279	78,902
Mokhareje, or dismemberments, viz.		5. Keffyet Hustabood d ^a - - - 19,000	
13th. Division Jageers and Aymah - 21,811		TOTAL Ausil and Ezafa of Cossim Aly to 1170 - - -	3,50,432
14th. Sayer of the Mint - - 7,566		Additional Keffyet of M. R. Khan, as stated in his account in 1172, A. B. - - -	23,758
Muscoorat or compromise for all } - 1,900	31,277	Jumma Kool S ^a R ^s - - -	3,74,500
Zemindarry charges - - }			
Net Teshkhees, Jumma, Ausil, and Towfeer -	2,71,530		

Note.—Some years after the Dewanny acquisition, the zemindarry of Hatindeh appears to have been separated from this province, in its room 9-16ths of Akberpoor, with a portion of Mungalpoor, and some lesser pergunnahs of unknown original value, were substituted.

Foujedarry of Rajemhal.

OF the foregoing net Bundobusty income that should have been forthcoming to the Company's exchequer in 1172, M. R. Khan gives only credit in his first settlement of that date, for rupees 2,75,351, on account of the whole district of Rajemhal; thereby sinking near a lack of rupees, not in the increased assessments which were continued, and even extended beyond the standard of Cossim Aly, but in actual reduction of the original sources of revenue, serving as the necessary lawful basis of all future additions. The following year, however, he brought back of this deficiency, rupees 39,135, under the denomination of a new further impost, and by annexing to the rental of Cankjole darry to the fallacious, if compared, amount in the whole of 3,86,920 rupees in 1184, when a settlement was formed throughout Bengal, on the supposed medium collections of the three or four preceding years; the gross assessment of this province (including Hatindeh with Kasimpoor more recently dismembered, and all the late annexations of Akberpoor, &c. valued ausil and ezafa at 40,040 rupees) was reduced to 2,11,882 rupees, burthened with a serinjammy expense of 29,987; at the same time, the aumeens found sources for a rental of 3,72,302, besides bazee zemeen and chakera lands of 80,172 begas; finally, in 1190, an encrease of 18,000 on the same territorial funds, established with the institution of the controlling committee of revenue at the presidency, made the total income appear to be rupees 2,29,882; but after deducting mofussil charges enhanced by a new incumbance of 60,000 rupees, under the denomination of disbursements, including a militia establishment, or pensioned list of mountaineers, the net malgoozary stated to be due to the exchequer, did not exceed rupees 1,39,195. From this sum, in order to draw a just comparison, is to be subtracted the extraneous sources recently acquired, by incorporating the pergunnahs of Akberpoor, &c. and then scarcely one lack of rupees would be forthcoming from Rajemhal as here described, in all its original dimensions; leaving a gross defalcation of 2,75,000 to be accounted for since acquisition of the Dewanny in 1172. But as it seems probable that the sayer of Akbernagar may have fallen off about 25,000 rupees from the ausil jumma of the foregoing statement; so I am inclined to add so much more to the amount already allowed of as mokhareje, and thereby diminish the recoverable deficiency of the foujedarry entire, to two and a half lacks of Sicca rupees.

FOUJEDARRY CHUCKLAH OF SYLHET.

Foujedarry Chucklah of Sylhet.

THIS province, in the eastern extremity of Bengal towards the frontier of some of the tributary dependencies of Asham and Aoa, and in about the latitude of 25 degrees north, little more than 300 miles distant from China, seems to have been formed into a military government, rather on account of its remote secluded situation to the east of the Bhirmapooter and Soornah from the central force of the soubah, than from any reasonable apprehensions that could have been entertained of foreign invasion; environed as it was found, on all its naturally inimical sides, by inaccessible hills or impenetrable jungles, which now, in a period of more than 200 years, we know have preserved its internal tranquillity from the hostile attacks of neighbouring states. Its actual dimensions, after the dismemberment of Seryll, Turruf, and Zein Shaby, in favour of Dacca, are computed by Renel

No. 4.] The Affairs of The EAST INDIA COMPANY.

II.
Mr. J. Grant's
View of the Revenues
of Bengal.

Foujedarry Chucklah
of Sylhet.

to be 2,861 British square miles of low territory, chiefly productive in rice and cotton, being subject to the annual overflowing of the Soornah, in its whole extent from east to west; but of more importance from its natural growth of ship-timber, built into vessels of different sizes, formerly for the royal Nowarreh, now on account of the private traders of Dacca; for its great production, exclusively enjoyed, of limestone quarries; for an abundant breed of elephants, aghur wood, stick and manufacture of wild tessar silk, called muggadoolies. Nevertheless, the country may be considered as poor, comparatively with the rest of the soubah; for, like Orissa, it continues to pay its rents in cowries; and a shell, which every where else in Hindostan, is the lowest medium of exchange, is here the only substitute for money in revenue accounts, though the precious metals are by no means unknown or wanting, in private mercantile operations. As a farther indication, however, of poverty, it may be observed, that the district is divided into 146 small pergunnahs, distributed at least amongst an equal number of petty landholders; and it is therefore that the rental was appropriated to special reduced the several heads of territory to five classes, of which the rental was appropriated to special expenses or received into the treasury, in the usual form of khalsa and jageer.

PERGUNNATTY HEADS OF EXPENDITURE.

	Ausil Jumma of 1185.
1st. Nowarreh establishment in 1169, before the disbursement of Seryll and Zein Shaby, was here, in all 2,05,373 R ^s , supplied from 3 pergunnahs, now reduced to the great wood zemindarry pergunnah of Bannichung, in the fork of the Soornah and Cossim rivers - - -	61,948
2d. Kedah Afial establishment for catching elephants, 15 perg. Agrahsutty Bouron, &c. - - -	28,988
3d. Khorak Afial, for maintaining elephants when caught, 30 pergunnahs Gooriah, &c. - - -	18,044
4th. Bedrh-cundy, for the provision of mats and embalming raw silk, and wrapping up the treasure sent annually to Delhi, in 31 kissmut pergunnahs, of which the principal Gudriable, &c. - - -	28,964
5th. Pai Baky, old jageer resumptions in the 69 remaining perg ^s (of which the most considerable were the Havillee of Sylhet, or Kheeta Lasur Luchag Diniapoor, Luckansery, Bussacura, Modskandys, Pagglah Cossa, &c.) now again assigned in part, to the dewan and Cossimety, &c. - 1,78,461; To the Khalsa, or still unappropriated - - -	71,620
	2,50,081

Muscoorat, &c. Deductions; (viz.):

1st. Mujerai to zemindars - - -	6,608
2d. Salianch, or yearly stipends those of Soosing and Cachar - - -	4,845
3d. Alhunga to Pur Mahomed - - -	1,666
	R ^s - 13,119
4th. Jageer of the Buckthibi in Perg. Turruf, transferred to Dacca since 1169 - - -	11,835
	24,954
146 Perg ^s - - Ausil Jumma Toomary of Sylhet to 1172, A. B. - - -	2,25,127
Abwab, foujedarry additional assessments, established since the time of Sujah Khan - - -	3,63,974
of which, the proportion on transferred Perg. to Dacca - - -	1,59,535
	47,000
	1,12,535
	Sicca R ^s 4,75,609
Total Ausil and Ezafa of Sylhet to 1172 - - -	

THE net malgoozary of the province thus amounting, to the acquisition of the Dewanny, to Rupees 4,75,609, including the four first articles of expenditure, thenceforward discontinued on the part of the Company, being paid in cowries, would have been rated according to the exchange established until that period, for 10,70,120 kakaons, at two and one quarter for each rupee. But the standard of the currency was almost immediately changed with the government, under the more extensive mercantile operations of private European traders. Enterprising adventurers of influence, brought whole cargoes of the revenue money of Sylhet, from the Maldives and elsewhere. These shells, if not directly carried up the Megna river, to a place where found to be so valuable, would in a certain proportion have been transported thither, in a slow imperceptible course of circulation with the neighbouring districts of Bengal; which also make use of the same medium, in the lesser transactions of internal commerce. Such an influx of the most miserable signs of wealth existing

ZEMINDARRY OF MAHMOODSHAHY.

Zemindarry of
Mahmoodshahy.

THIS little territorial jurisdiction of 844 square miles in the chucklah of Bhoosnah, towards the northern angle of the Delta of the Ganges, and surrounded on all sides by the great southern division of Rajeshahy, affording the means of apt comparison with that district, hath been successively conferred by dewanny sunnuds, from the time of Jaffier Khan to Cossim Aly's, on Ramdeo Rankant of Rajeshahy, and Kishendeo, all of the Brahmin cast, as found in possession in the years 1135, 1149, and 1170. But in 1187, within the period of the Company's administration, a very unconstitutional though unequal partition of the zemindarry took place, by which Govindeo of adoption to the last official landholder's former wife, appears to have obtained something less than a fourth share, in prejudice to Mohinder and Sunkernarrain, the lineal descendants by a second marriage, and as such customarily, (when no personal exception is made) entitled to the whole, the rents of which, before the Dewanny, were burthened with a small yearly pension to a mussulman exile and his followers, of the family of the Mugg Rajah of Aracan.

CIRCARS AND PERGUNNAHS.	Ausil and Towfeer to 1172.	Ausil and Towfeer brought up	
Circar Mahmoodabad, Chuck Bhoos.		1,87,180	
Perg. Aurungabad, Tal. Megneh - - 645	5,655	Muscoorat--Nanker - - - 693	1,775
Aloonampoor - - - - -	4,803	Ausil - - - 1,55,246 } Niem Tucky - - - 594	
Ameerabad of Berjemlah - - -	3,807	Towfeer - - - 31,938 } Mudded Mash - - - 488	
Azmulpoor - - - - -	339		
Ayetpoor - - - - -	3,104	Khalsa 1,23,286. Jagheer 63,894 - - net	1,85,405
Bhaminpoor - - - - -	574	Abwabs established to 1170:	
Berhady - - - - -	703	1. Khasnovessy - - - - - 3,954	
Biest Cerriah - - - - -	74	2. Feelkhanah - - - - - 6,137	
Begooniah - - - - -	390	3. Tur Mathoot - - - - - 2,484	
Beban - - - - -	2,673	4. Nuzeranah Mokurrery* - - - 8,540	
Berchampoora Salineh Mugg 400	414	5. Foujedarry Abwab - - - - 10,835	1,11,596
Belwar - - - - -	406	6. Aheek - - - - - 4,474	
Berjumlal, Towfeer 10,017	15,505	7. Chout Marhattah - - - - 21,331	
Chunder bariah - - - - -	726	8. Nuseran Munsoorgunge - - - 14,000	
Doorah - - - - -	26	9. Serf Siccas & Anna - - - 25,341	
Fazilpoor - - - - -	2,133	10. Kiffyet Sibcendy Kisoram - - 14,530	
Goudliah - - - d° - 38	963	TOTAL Ausil and Ezafa to 1172, on this district - - - - - S ^a R ^s	2,97,001
Hashempoor - - - - -	501	* Note. The new Towfeer on the Dewan's Jageer, chiefly in Perg. Tara Ghian, is under the head of Nuzeranah. The Toolook of Megneh, recently granted Rajah Coonjubahary, was in all R ^s 7,016, which, with the vil. of Nossorah to Cantoo, makes 7,129.	
Hinpa - - - - d° - 44	44	Cossim Aly's bundobust in 1169, was inclusive of Muscoorat and Perborams Keffyet of 30,000 on Mahmood Shahy, exactly 2,98,730 rupees. M. R. Khan's net jumma in 1172, did not exceed 2,85,978; but, by an increase the following year, of 9,000 R ^s , the revenue was brought back to nearly its proper standard; thus involving an improved rental of much more than double the ausil toomary, and the surrounding territory of Ranny Bowanny, paid very little above the original assessment. In 1178, after the famine, Mahmoodshahy was rated in gross for R ^s 3,12,402. The medium settlement of 1184, gave only R ^s 2,72,011, and yet the aumeens found sources for 38,744, and including a plateka of no more than 38,744, and besides, as might be expected in a Brahminy zemindarry bazee zemeen, 1,61,605 begas, with chakeran to the extent of 29,973 begas more. Nevertheless in 1188, and subsequently to 1190, the total demand of rent from both divisions, was reduced to 2,64,223, from which deducting moshaira, &c. charges mofussil originating since the year 1178, and amounting to 20,839 rupees; the remaining net malgoozary, compared with that of 1171, leaves a recoverable defalcation, with every reasonable allowance for bad management, of fifty thousand Rupees, and with the expedient resumption of fraudulent alienations, at least two lacks.	
Jehangurabad Towf. 4,457. Tal. M. 4,499	21,396		
Khoord Mahabitpoor - - - - -	4,785		
Kassimpoor - - - - -	2,602		
Kerhpoor - - - - -	8,021		
Kolly Mihal - - - d° - 404	585		
Mahmoodshahy, K. - - - - -	36,001		
Mohimpoor - - - - -	6,516		
Mendole - - - - -	247		
Merarpoor - - - d° - 992	1,558		
Nazia Anayetpoor d° - 2,249	7,219		
Purabarah Salia Mugg - 90	90		
Surpoor Bausal - - - - -	225		
Surpoor berriah - - - - -	3,100		
Sudah - - - - -	1,029		
Shahjehanagar - - - - -	4,650		
Tara nigar, Towfeer 4,052 & S Mag. 735	16,033		
Tara Gunga, old d° 586, new 7,287*	25,200		
Vizierabad - - - d° - 8	295		
Waman - - - - -	769		
Circar Futtehabad: - - - - -	5,878		
1 Perg. Mahobitpoor Barderkherhla 327	913		
Towfeer unspecified on the dewan's jageer	913		
39 Perg. Total Ausil and Towfeer to 1172 - S ^a R ^s	1,87,180		

Zemindarry of
Mahmoodshahy.

THE unequally proportioned jurisdiction at present, of 5½ annas, to Nariender Narrain the elder, and 10½ annas to Moodenarrain, &c. the younger, sons of Anoopnarrain, of the Brahmin race, who held this petty territorial trust undivided from 1135, until his death about the year 1155, in its dimensions altogether, is no more than 499 square miles; but, like the surrounding lands of the divisions of Rajeshahy and Bhetooriah, with which it forms a proper subject of comparison, it is rich in the culture of the mulberry or manufactures of silk; and being no less advantageously situated for commerce on the eastern margin of the Ganges, near where the Jellingee derives its source from an outlet of the opposite bank, was at least equally improved in revenue since the original assessment, as appears from the following Table of its Rental in the time of Cossim Aly, though thenceforward this district hath always been rated infinitely higher, in proportion to its extent or standard valuation.

CHUCK ^s , CIRCARS and PERGUN ^s .	Ausil Jumma of 1155.	Net Ausil Jumma, with Towf. Zemindary brought up -	1,72,365
Chuck. Moorshedabad. Cir. Barbeckabad.		Abwabs to 1172.	
Perg. Lushkerpoor with Alhungah, &c. 771	3,40,033	10½ A ^s 5½ A ^s	
Mirzapoor - - - - -	12,716	1. Khasnovessy - - - 1,400	737
Inkarsingpoor - - - - -	4,683	2. Fulkhanah - - - 3,732	1,949
Phutwarry, Circar Audimber - - -	6,134	3. Zer. Mat. hoot. - - 1,868	978
Hussienabad - - ditto - - -	3,796	4. Nuz. Mokurrery - - 1,312	687
Gya Madhoopoor, Jennetabad Enam 62	7,644	5. Ahuk. &c. - - - 3,712	1,962
Eslampoor--Mahmoodabad - - -	18,441	6. Chout Marhattah - - 14,254	7,466
Azimpoor--Jennetabad - - -	1,828	7. Nuzer Munsoorg - - 5,250	2,750
Gunganah - ditto - - -	4,001	8. Serf S ^a 1½ Annas - - 13,301	6,981
Bederabad--Mahmoodabad - - -	3,563	Total Abwab - - - 44,819	23,510
	96,843		
Chuck: Goragaut.		Tot. Malgoozary of both divisions to 1172 S ^a R ^s	2,40,694
Per. Gobindpoor Towfeer - - - 4,752	7,351		
Chedabazoo d° - - - - - 5,309	10,088		
Kazyhettah d° - - - - - 3,181	15,586		
Dhamun - d° - - - - - 7,413	11,469		
Tahirpoor--Kissmut - - - - -	13,248		
Shahistanagur - - - - -	2,024		
Sujait-nagur - - - - -	636		
Malunchy d° - - - - - 5,786	11,419		
Chuck. Akbernagur:			
Kootwally. Jennetabad d° - 2,708	5,234		
Skikarpoor--Berbeckabad - - -	71		
Chuck. Boosnah. Perg. Bhowanny			
Dia Circar Barbeckabad - - -	1,761		
21. Total Ausil and Towf. of the zemindarry to 1172. A. B. - - -	1,76,739		
of which,			
Khalsa, 1,27,811 R ^s , and			
Jageer Musil - 19,695			
Towfeer - - - 29,153	48,848		
Muscoorat:			
1. Nankar - - - - - 367			
2. Niem Tucky - - - - - 388			
3. Moccudemy - - - - - 936			
4. Aymah - - - - - 1,264			
Annas not particularized - - -	1,419		
Div. 10½	4,374		
Div. 5½			
Net Ausil Jumma, with Towfeer of both divisions to 1172 - - -	1,72,365		
Carried up - - -	1,72,365		

M. R. Khan's bundobust in 1172, after deducting the customary muscoorat, amounted only to 2,36,630 R^s; but the next year there was an increase of 8,801, and immediately after the famine, the jumma rose still higher. This last, however, may have been comparatively rather a racked rent; for the aumeens in 1183, do not allow the sources of revenue then forthcoming, to be more than 3,02,529 R^s; besides, it is true, bazee zemeen and chakeran lands, to the extent of 63,474 begas. On the contrary, the medium settlement of 1184, was greatly under-rated, even if the continuance of the expense of moshaira had not then been in contemplation, as sums probable after abrogation of the temporary farming system, which gave it birth. Accordingly, the new committee in 1188, and subsequently to 1190, by an additional assessment of 22,500, raised the total yearly demand on the zemindarry to 2,24,272 rupees; though in consequence of the recent extraordinary serinjammy charges of collection, this yet inadequate jumma-bundy is reduced to a net malgoozary of no more than 2,00,934 rupees, leaving a defalcation certainly of forty thousand rupees, that may in future, and ought in moderation, to be restored annually to the public exchequer.

CANONGOE ZEMINDARRY OF ROKINPOOR.

Canongoe Zemindarry
of Rokinpoor.

THIS Zemindarry, if not formed and granted at its continually underrated assessment, as a compensation for perfecting with effect and fidelity the high important duties of Canongoe, must be considered the illegitimate offspring of undue influence, exercised under the relaxation or ignorance of administration, through the union of unconstitutional powers, sometimes vested in the same persons, and ever abused by Hindoos when permitted thus to hold the incompatible trusts of an official landholder, dewan or native efficient minister of the finances, together with the prescriptive hereditary post of chancellor, recorder, or keeper of all the revenue and juridical records of the exchequer of the soubah. In like manner, as we have seen in modern times, dispersed pergunnahs here and there partially dismembered of tuppahs, villages or gardens; and these unascertained fragments of indefinite value or extent, scattered and minute, the better to elude investigation, afterwards collectively classed under a single head of territory, as might be instanced in the case of Rajenagur Bykantpore, Cantoanagur, and Radabulubpore; so perhaps the district now in question, was first acquired by Sien Narrain of the koyt east, the adoptive ancestor of the present minor occupant Sooraje Narrain, who lately succeeded in this established crafty line of filiation, the intermediate possessor Luchmunnam, in virtue of an English perwamah, declaratory in his favour of all former rights and privileges, sunnuds confirming to him, the customary zemindarry appendage of Rokinpoor, which, in all its dimensions, may be estimated at 600 sq. miles, rated and distributed in the following subdivisions, to the year 1172, A. D.

CHUCKS AND PERGUNNAHS.	Circars.	Ausil Jumma.	CHUCKS AND PERGUNNAHS.	Circars.	Ausil Jumma.
Perg ¹ Chuck. Moorshedabad:					
Chunahally - - - - -	Audimber	4,395	Bro ^t up - - - - -	- - - - -	2,00,508
Akbershabhy - - - - -	D ^o	4,857	Chuck. Burdwan:		
Chandpoor with Vil Kul-gatchy - - - - -	D ^o	6,236	Perg ¹ Aurungabad - - - - -	Selimabad	8,067
Ketgur Jear Moha Towfeer - - - - -	D ^o	4,701	Benodnagur - - - - -	D ^o	4,090
Kehegong Towfeer - - - - -	Shereefabad	909	Chuck. Hooghly:		
Ferozpoor - - - - -	Audimber	10,896	Perg ¹ Mendel Ghaut - - - - -	Mindarum	3,079
Futchsing Tal. of Parbutty-churn - - - - -	Shereefab.	6,526	Abwab Foujedarry - - - - -	Satgam	64
Blisole with Vil Bagwanpoor - - - - -	D ^o	12,322	Chuck. Akbernagur:		
Mibelund with Vil Komah to P. churn - - - - -	D ^o	16,047	Perg ¹ Akbernagur - - - - -	Audimber	185
Eslampoer - - - - -	Mahmood	2,057	Dusshazary Towfeer - - - - -	D ^o	71
Kashypoer - - - - -	Audimber	2,040	Havillee Tandah d ^o - - - - -	D ^o	1,111
Barbucksing Tal. of Parb. churn, &c. - - - - -	Shereefad	688	Kassimnagur vil Bagwanpoor - - - - -	D ^o	906
Eslampoer Tal. of ditto - - - - -	Audimber	845	Nobanga of Bardicar - - - - -	D ^o	45
Keerutpoor - - - - -	Shereefabad	405	Kankjole - - - - -	D ^o	760
Ferozabad - - - - -	Audimber	2,373	Tajepoor Mudooah - - - - -	D ^o	1,302
Bedjumlal - - - - -	D ^o	5,947	15. Sehulpoor - - - - -	Jennetabad	854
Koolberiah Vil Rajepoor - - - - -	Mahmood	73	Koonlabarry - - - - -	D ^o	5,604
Kootubpoor Tal Parb. churn 754	Shereefabad	1,105	Kootwally Aymah Towf. 6,992	D ^o	17,780
Moirpoor - - - - -	D ^o	386	Dersherk d ^o 5,417 d ^o 2,047	D ^o	13,140
Goozerhaut - - - - -	Bubeshaber	86	Shenpoorhijialpoor - - - - -	Barbeckab.	1,477
Azimpoor - - - - -	Jennetabad	338	Baherav - - - - -	Audimber	183
Aurabad of Fetteah Gopaulpoor - - - - -	D ^o	26,416	Sair Tandah Towfeer, I. R. - - - - -	D ^o	3
11. Rokinpoor Aymah Shab Ket. - - - - -	D ^o	67,641	Kootwally d ^o - d - - - - -	D ^o	26
Sersaabad - - - - -	D ^o	21,459	Chuck. Jehangeernagur:		
Gunganaut - - - - -	D ^o	413	Perg ¹ Sagurdee Towfeer - - - - -	Bazooahay	3,635
Bedecrabad - - - - -	Mahmood	3,171	Sahibabad d ^o 3,866 on the } Jagur Arbabulmal 1,562 }	D ^o	5,602
Aslunfabad - - - - -	D ^o	79	6. Mokuenabad Jag. Nawar 11,602	D ^o	18,102
Patteljungpoer - - - - -	D ^o	101	Ashakabad - - - - -	D ^o	126
Carried up - - - - -		2,00,503	Nundolapoor Towfeer - - - - -	D ^o	361
			Talibabad - - - - -	D ^o	250

CANONGOE ZEMINDARRY OF ROKINPOOR.

CHUCKS AND PERGUNNAHS.	Circars.	Ausil Jumma Toomary.		Ausil Jumma Toomary.
Chuck. Bhoosnah:			Net Ausil Jumma with Towfeer to 1172—bro ^t up	2,94,781
Perg ¹ Bedjumlal - - - - -	Mahmood	24	Abwabs:	
Aurungabad - - - - -	D ^o	24	1. Khasnoveessy - - - - -	179
Jehangeerabad - - - - -	D ^o	267	2. Foujedarry Abwab - - - - -	341
Chumarky Towfeer - - - - -	D ^o	61	3. Khest Gour - - - - -	2,600
Fazilpoor - - - - -	D ^o	245	4. Chout Marhattah - - - - -	41,777
9. Paiga - - - - -	D ^o	433	5. Serf Sicca 1½ An. - - - - -	26,537
Bazooras - - - - -	D ^o	420		
Patpassar Towfeer - - - - -	Futtehabad	21	TOTAL Malgoozary of Rokinpoor - - - - -	3,66,215
Jilalpoor - - - - -	D ^o	215		
Towfeer of Paiga and Bazooras - - - - -	- - -	34		
Chuck. Gorahgant:			Exclusive of Towfeer on the Jageer Nowareh, to counter-balance the Bundobusty deduction of Parbutty Churn's Talook, of 9,934 R ^s when separately accounted for.	
Perg ¹ Auter Jerooppoor Towfeer 32	Gorahgant	385		
Serhuttah - - - - -	D ^o	495		
6. Andelgong - - - - -	Bazooahay	4,647		
Sheerpoor - - - - -	D ^o	12,276		
Mominsing - - - - -	D ^o	67		
Barbeckpoor Towfeer - - - - -	D ^o	1,730		
Chuck. Currybarry:				
Perg ¹ Seerpoor Duskawnah - - - - -	D ^o	67		
69. Total Ausil and Towfeer in 1172, A. B. of which, Ausil 2,91,808, Towfeer - - - - -	- - -	3,08,704		
and of the former Khalsa } 2,52,996, Aymah 10,714 } and Jageer 28,095 - - - }	- - -	2,81,091		
Muscoorat:				
1. Nankar - - - - -	- - -	1,102		
2. Neemtucky - - - - -	- - -	1,030		
3. Moccuddemy - - - - -	- - -	741		
4. Aymah - - - - -	- - -	10,714		
5. Rozineh - - - - -	- - -	247		
6. Paikan - - - - -	- - -	89		
Net Ausil Jumma with Towfeer } S ^a R ^s carried up - - - }	- - -	2,94,781		

verable defalcation here, to be one lack and a half of sicca rupees. At the same time, if the duties of canongoe were faithfully and fully to be performed, perhaps two thirds of that sum ought to be remitted to the occupant, over and above his actually known perquisites from this office.

ZEMINDARRY OF EDRACKPOOR.

Mr. J. Grant's
View of the Revenues
of Bengal.Zemindarry of
Edrackpoor.

THE zemindarry of Edrackpoor or Gorahgaut, anciently part of the great district of Aurnagabad, and successively conferred by sunnud, from the time of Sujah Khan, on Bishen-nahit, Shien-nahit, and Goor-nahit, the present occupant (and all of the Koyt east) is considerably less in extent, than the assigned dimensions of Rennel, because he includes in his calculation, the undistinguished portion, or moiety belonging to Dinagepoor, under the same local denominations. On the whole, this little territorial trust, altogether situated in the chucklah and circar at Gorahgaut, may be computed to contain 632 B. square miles, divided and rated as follows, to the year 1172. A. B.

CHUCK, CIRCARS, AND PERGUN.	Ausil Jumma.	CHUCK, CIRCARS, AND PERGUNNAHS.	Ausil Jumma.
Chuck. and Circar Gorahgaut:		Brought forward - - -	68,011
Perg. Adrackpoor - - - - -	2,025	Perg. Aula-gachy - - - - -	402
Aslampoor - - - - -	1,898	Azimpoor - - - - -	264
Aunchy - - - - -	218	Bazar Jhaket - - - - -	13
Aglumban - - - - -	268	Bindy - - - - -	2,669
Alygong - - - - -	5,281	Bhemen Kondah - - - - -	3,033
Alahdadpoor - - - - -	114	Bel-ghaut - - - - - Towfeer 2,500	3,895
Alhab - - - - -	88	Bedlina - - - - -	1,276
Azmutpoor - - - - -	45	Baloobazar - - - - -	19
Ardoobazar - - - - -	76	Bagduar - - - - - Towfeer 2,750	8,647
Abdulahpoor - - - - -	849	Haut Eslamgunje - - - - -	6,571
Buga - - - - -	1,785	Jukehady - - - - -	710
Bokil - - - - -	1,203	Koohvally - - - - -	36
Bazudpoor Towfeer - - - - - 853	6,259	Kenwoorpoor - - - - - ditto 3,400	6,462
Bery Gorahgaut Towfeer - - - - - 2,431	5,433	Mulgong - - - - -	2,025
Bery Shanurkallah - - - - -	1,693	Messnamokrain - - - - -	417
Berhia, Parah, &c. - - - - -	27	Nemuck Golah or Talimpoor - - - - -	92
Folad-dessy - - - - -	9,835	Oray gacha - - - - - Towfeer 1,331	5,688
Gatnal - - - - - Towfeer 1,337	4,823	Russolpoor and Sunher-geray - - - - -	1,083
Gunje Shanur Epallah - - - - -	1,348	Sultangunje and Shahgunje - - - - -	1,309
Ghooly - - - - -	455	Sherepoor Calbany - - - - - Towfeer - 565	6,403
Gunje Gorahgaut - - - - -	2,986	Seray Nowanger - - - - -	14
Haut Meejmenetpoor - - - - -	355	Seerpoor Noabad - - - - - Towfeer 2,897	4,200
Hyatnager - - - - -	925	Seray Kandhy - - - - - d° 85	125
Keehlsy - - - - -	5,787	Taje-puttary - - - - -	58
Khas Talook - - - - -	4,565	Talook Kishnay - - - - -	84
Kassinpoor - - - - -	104		
Katikpoor - - - - -	1,339		
Kobun - - - - -	130		
Musjed under Kahly - - - - -	25		
Musjed Hussein Shahy - - - - -	273		
Mooktibpoor - - - - -	4,115		
Penje buka - - - - -	29		
Sultanpoor - - - - -	265		
Sengoor - - - - -	2,377		
Shahzadpoor - - - - -	76		
Serai Noabad - - - - -			
Talook Tally - - - - -			
Toolsy gout - - - - -	341		
	596		
	68,011		

66. Perg. Tot. Ausil and Towf. until 1172 - 1,28,574
 of which Ausil, 1,08,430 and Towf. 20,143
 Khalsa 88,301 and Jageer 40,273
 Carried over - - - - - 1,28,574

ZEMINDARRY OF EDRACKPOOR.

Ausil and Towfeer of the Zem ^y to 1172 - brought over	1,28,574	
MUSCOORAT:		
1. Nankar - - - - -	518	
2. Neemtucky - - - - -	387	
3. Aymah - - - - -	18	
4. Rozineh - - - - -	315	1,687
5. Paikan - - - - -	247	
6. Rahberan - - - - -	149	
ABWADS to 1172.		
1. Khasnoveessy - - - - -	4,795	
2. Feelkaneh - - - - -	3,876	
3. Fonjedarry Abwab - - - - -	2,189	
4. Zer Mat-hoot - - - - -	1,814	
5. Nuzeranah Mokurrery - - - - -	1,000	
6. Ahuk - - - - -	3,355	
7. Chout Marhatta - - - - -	14,845	
8. Nuzzer Munsoorgunge - - - - -	17,000	
9. Serf Sicca, 1½ annas - - - - -	15,872	
		1,91,635

Cossim Aly's bundobust for 1169, was, 1,86,217 net; M. R. Khan's in 1172, was in gross, 1,93,323; from which, he deducts, first, jageers, in the name of Hussein Reza Khan, and for military charges, 6,460; secondly, the Muscoorat as before stated;—leaving a clear rental only of 1,85,171 rupees. In fact, 3,000 rupees, new towfeer, make the real difference between the two assessments. In 1199, after an increase of 15,000 R^s had been put on the medium settlement of 1184, the total revenue then forthcoming, amounted to 1,60,196, from which, (deducting about 18,000 for Mofussil Serinjammy charges, and making some allowance on account of the afore mentioned jageers, apparently continued or bestowed without authority) I deem myself sufficiently warranted in stating here a deficiency to be recovered, of forty-five thousand sicca rupees.

ZEMINDARRY AND TALOOK OF FUTTEHSING.

IN reviewing the Hakkikut Jumma or historical detail of the rent roll of the different zemindarries of Bengal, the one now under consideration affords, the first instance of real diminution by decline and dismemberment, in ausil valuation or extent, from the period of its original formation in the administration of Jaffier Khan, to the present time. The larger districts, in possession of affluent landholders, who could purchase favours through bribery, swallowed up, and were enlarged by annexations of territory taken from the lesser, of which the official occupants might not be in a condition to resist encroachments; as in like manner, we often find the former exempted from a proportional share of the more recent assessments called Abwab, while the latter, have been unreasonably oppressed with yearly exigencies of the state; or perhaps frequently, through the collusion of native officers of the khalsa, with the insidious view of distressing these petty zemindars into an apparent voluntary relinquishment of their possessory rights, held under the sanction of a sunnud from government. I wish it may not be found that this iniquitous practice hath been most prevalent in our own days, and given birth to many existing talooks of new creation, forming comparatively little more than a point of dimensions in 1172, being only 259 square miles, forming Burdwan, with Kistnagar, on the western border of the connexion between Rajeshahy, Beerbhoom, Burdwan, with Kistnagar, on the western border of the present occupant of the Brahmin race (both of them servants of their predecessors in office respectively) was comprised in the following pergunnah divisions on the chucklah of Moorsheadabad; viz.

PERGUNNAHS AND CIRCARS.	Ausil Jumma 1135.	Disbursements, Tishkhusy, or effective Bundobust.	Remaining Ausil, Jumma 1172.	Teshkhusy, or effective Bundobust Jumma on the Ausil, at different periods.
Perg. Futtehing, Circar - Shereefabad - Ausil - - -	1,32,708	11,932	1,20,776	In 1149 the Teshkhusy jumma on the total ausil of 1135, was, 1,41,826. In 1169, after the disbursements stated, continuing the same to 1172.
Eslampoor - - - Audimber - - -	19,542	1,036	18,488	The Teshkhusy on the whole of the ausil remaining, was, sicca rupees, 1,37,294, on account of the khalsa.
Keerutpoor - - - Shereefabad - - -	15,470	4,440	11,030	
Gadla - - - Ditto - - -	8,348	787	7,561	
Chunakahly - - - Audimber - - -	2,483	-	2,483	
* Ketgur Joar Mhola, Ditto - - -	1,446	87	1,446	
Bhirole - - - Shereefabad - - -	814	-	727	
Kashypore - - - Audimber - - -	3,009	-	3,009	
* Barbeehring - - - Shereefabad - - -	874	-	874	
* Koolheriah - - - Mahmoodabad - - -	1,668	-	1,668	
Kootubpoor - - - Shereefabad - - -	72	-	72	
	1,86,416	18,282	1,68,134	

11 Perg. Total of the Zemindarry and Talook -

* These three Pergunnahs contain the talook of Herryersaud, the son of Surajenun.

ZEMINDARRY AND TALOOK OF FUTTEHSING.

Mr. J. Grant's
View of the Revenues
of Bengal.Talook of
Futtehsing.

VARIOUS causes, the separate effects of which I do not think necessary on the present occasion minutely to examine, may have influenced the extraordinary reduction of the original standard assessment, now for the first time occurring in the zemindarry detail of the subah of Bengal, in the compendious form of a Teshkhussy Jumma on the total of the ausil: 1st. It may involve part of the general small remission of Sujah Khan, under the same technical denomination on the ausil toomary of his predecessor. 2dly. It may in part, and possibly altogether, have been in consequence of the destructive war commenced with the Marhattahs in 1148, and waged for years in and about this little territory, to the certain diminution of its annual funds of revenue. 3dly. As near one half of the outlay in the mode of tuckavy for the purpose of melioration, usually made by the sovereign proprietor alone, enabled with the will to encourage or perform the greater agricultural improvements in Hindostan; so when the constant smaller expense and labour necessary to maintain works of permanent utility in husbandry were for a long time discontinued, these may have fallen more quickly into decay, than they could again be gradually restored, through the miserably feeble efforts of a needy despotic government. 4th. Herryersaud the former landholder, dying without issue, in the time of Alverdi Khan, Bydenaut his servant, procured a zemindarry sunnud for the whole possession, in the name of his own son Neelkaunt the present occupant. Parbutty wife of the deceased, claimed a subsistence; and it seems likely, that a temporary allowance was made to her, forming part of the Teshkhussy reduction; but it was reserved for an English administration, after a lapse of near 30 years, to espouse her farther pretensions; to decree in her favour a moiety of the chartered rights of Neelkaunt, which had been otherwise considerably lessened by new alienations to Khalsa Mutseddy Talookdars; and in her behalf even countenance the novel system of female adoption, in a country where hitherto the natives of that sex are held always either in legal or virtual slavery. However this may be, on the basis of the ausil jumma teshkhees of 1169, the revenue then recovered its ancient original standard in the establishment of Abwabs; viz.

Jumma Teshkheeskool of Futtehsing in 1169	1,37,294	M. R. Khan in 1172, reducing the ausil to rupees 1,11,225, concluded a net bundobust for that and nearly the afore stated Abwabs, amounting to 1,60,637. In 1183, notwithstanding large and repeated alienations of territory to make up the new talooks of Radabullubpore, &c. even the aumeens find sources of revenue, including a small platka of 1,62,633 rupees, besides 55,032 beghas of bazee zemeen and chakeran lands. Yet in 1190 the gross jumma was no more than rupees 1,02,036; from which, deducting 5,833 for mofussil serinjammy charges only, such a clear income will remain, as must leave at least a recoverable defalcation of eighty-five thousand rupees, inclusive of irregular talookdarry dismemberments.
Muscoorat:		
Nankar to the zemindar	4,584	
Neem Tucky Canongoe	941	
Abwabs:		
Net	1,34,769	
1. Khasnoveesy	2,784	
2. Feelkhanah	6,187	
3. Zer Mathoot	6,246	
4. Ahuk	1,446	
5. Chout Marhattah	14,357	
6. Nuzzer Munsoorgunge	3,041	
7. Serf Sicca 1½ annas	16,063	
Total Malgoozary of the district in 1170	1,84,893	

ZEMINDARRY KISMATEAH OF MAHOMEDAMEENPORE:

Zemindarry
Kismateah of
Mahomedameenpore.

THIS district, comprehending about 700 square miles, with all the European settlements in Bengal, on the western margin of the river Hooghly, from the Foujedarry capital of that name, or port custom-house called Bukhshbunder, down to the opposite shore of Calcutta, was dismembered from the Painam permanent holding of Arseh then the *Eahtimam* entire of Ramisser, a Koyt, father of Ragoodees, and grandfather of Govindes, who succeeded to one-third of the whole trust, first erected into a separate zemindarry, between the years 1135 and 1147 A. B. It was at the same time, partitioned among the former's two younger sons and two nephews, with a brahmin dependant of the family,

family, each of whom gave his own name, (still retained on the Khalsa records,) to the subdivision or portion so acquired; but all were assessed for revenue to government under the single head of Mahomedameenpore, and in like manner paid alone, through the channel of the most considerable or responsible of the participants.

CHUKA, CIRCARS, AND PERGUNNAHS.		Portions of Ausil Jumma and Towfeer held by each Partner.					TOTAL Ausil and Towfeer of Mahomeda- meenpore.
		Mokund, 2d son of Ramisser 9/16 of Mahomeda- meenpore.	Menoker his nephew, eldest son of Basdeo 10/16 of Boroo.	Gungadher, 2d son of Basdeo 6/16 of Boroo.	Ramkissen, 3d son of Ramisser 7/16 Ma Poor.	Suntose Brahmin of Anuswerpore.	
Chucklah Houghly, Circar Satgam:							
Perg.	Arseh	420	474	284	324	5,384	6,886
	Abwab Foujedarry	344	210	126	255	160	1,095
	Ameerabad of Pyonan Towf. - 13,282		20,767	12,479			33,246
	Ameerpoor		5,134	3,016		7,655	8,150
	Anweerpore				699	1,472	7,655
	Boroo	1,299	13,071	7,465		103	24,006
	Belindeh		1,092	663		3	1,856
	Belliah						3
	Chutypoor	1,844	1,725	1,035	922	7	5,526
	Chandunagore					1,482	1,482
	Calcutta					238	1,206
	Dharseh, Circar Selimabad	968		3,396	159		9,286
	Feyzullahpoor	204	5,527			978	978
	Ganje Sunkerabad				343	3,089	3,945
	Havillee Sher	513		921	2	126	2,567
	Hutkundah	3	1,515	19	34	32	165
	Hejrah Kahly	44	36		12,390		28,321
	Kahrar	15,031		1,178		1,271	4,413
	Kuthah		1,964		5,107	77	11,656
	Mahomedameenpoor	6,472	262	157			417
	Mugoorah				936		2,142
	Muzuffupoor	1,206				107	107
	Mauzunagur					190	190
	Mirzapoor					628	628
	Mobai		714	423	9,417	980	23,637
	Pyonan	12,103	426			114	682
	Patmhal		1,220	734		199	2,153
	Paikan					266	266
	Pyghetty		2	2		1,254	1,260
	Selimpoor	2					
Total of Mahomedameenpoor in 1172 A. B.		41,353	54,139	32,153	30,589	25,701	1,83,935
Chuck. Moorshedabad. Circar Satgam Perg.		7,194			4,851		12,045
Khoshalpoor			6,830	3,515			10,345
Chuck. Burdwan, D ^o - Selimabad Kobazpoor Towf. - 6,658						25,701	2,06,325

Ausil and Towfeer of Mahomeda-
meenpoor - Brought down } 2,06,325

Muscoorat:		
1. Nankar	745	2,190
2. Neemtucky	684	
3. Mujerai	759	

Abwabs:		
1. Khasnoveesy	4,208	1,34,425
2. Nuzzer Mokurrery	77,962	
3. Feelkaeh	7,224	
4. Zer Mathoot	2,015	
5. Ahuk	4,286	
6. Chout Marhattah	24,805	
7. Serf Sicca 1½	13,925	

Total Ausil and Ezafa of the
zemindarry - - - S^rR^s } 3,38,560

NOTE.—At the same time, the Sayer or variable duties collected at the Bukhshbunder, then included under the head of Mahomedameenpoor, but now separated, amounted to, ausil and abwab 1,42,883, making together, 4,81,443 sicca rupees.

Besides the charges of Muscoorat, 14,062 rupees were usually deducted on account of the Sebundy of the Foujedary; but which, belonging more properly to the Sayer, the amount is accordingly now transferred to that head. At any rate, an enormous defalcation appears in M. R. Khan's first settlement in 1172, as the total did not exceed 1,64,514 rupees, including little more than two shares of Mahomedameenpore, and alone the Khalsa Ausil Jumma of the whole. Innumerable recent subdivisions with designedly perplexed statements of this zemindarry, are the sure indications of wilful embezzlement. Yet in 1178, it seems probable, that the original proper standard of revenue, was some way or other accounted for. In 1183, the aumeens allow only 2,76,062 rupees of Mustabood resources; but at the same time, in a bazee zemeen of 1,16,545 beghas, besides 19,073 more of chakeran lands, they discover in part the fraudulent means by which the remaining funds have been sunk. The medium bundobust nevertheless, in 1184, was rupees 2,70,092. In 1190, it fell to 2,55,113 gross rental, charged undoubtedly with a mofussil serinjammy of at least 20,000 rupees. So that I think myself sufficiently warranted in stating here a recoverable deficiency of one lack of sicca rupees, including however, the whole or any part of the kismut of suntose, found dismembered and elsewhere credited.

1st.—ZEMINDARY PERGUNNAHAY MUTTAFURRUKAT.

THE petty scattered Districts included under this head, (all within the chucklah of Gorahgaot in and about that division of Rajeshahy called Betooriah,) comprehended when taken together 2,103 square miles, forming the modern col-
fectorship of Silberris, and subdivided into six whole or kismateah single pergunnah zemindaries, rated at different
periods from 1171 to 1190 as follows:

1. Silberris, in Circar Bazoonhay, bordering on Edrackpoor, after deducting a small portion belonging to Rajeshahy and Seyd Dowlat Talookdar of Moorshedabad, elsewhere accounted for, is partitioned generally amongst 16 landholders, viz. Rizul dien and Bedia ul zeman $\frac{1}{2}$ share; Abuterab and Merryram $\frac{1}{2}$ almost equally divided between them; Gunga Luckynairain, Gopaul Kishore, Rooderam Kallhapusand, &c. the remainder	British square miles in the whole.	Ausil Jumma, exclusive of portions elsewhere accounted for.	Net Ausil and Abwab on the same territory, to 1172, before the Dewanny.	Net Ausil and Abwab in 1172, settled by M.R. Khan.	Gross medium settlement of the same territory in 1184 A. B.
2. Ateah, in d ^o circar, on the confines of Dacca, shared between Khodo Nowaz, Neby and Shah Nowaz, three mussulman fakiers, in the proportion of one half to the former, and the same equally amongst the two latter, is in all	264	54,506	92,226	98,366	87,923
3. Burbazoo Massim Shahy, adjoining to the foregoing pergunnahs in d ^o circar, 3-4 ^{ths} to Rijib Aly and Mahomed Sufiat; the remainder to Herdio Ragooram, &c.—5 persons	787	16,041	47,404	48,500	38,130
4. Kagmari, in circar Gorahgaot, adjoining to the preceding perg. Rannaht and Choud	468	19,159	42,545	42,794	40,885
5. Barbeckpoor, in circar Penjerah, adjoining to Jehangurpoor, altogether to Shimi Naht Dunger, excepting the small separated talook of Moorshedabad, in the name of Ram Ram	374	17,196	28,504	29,309	28,736
6. Chowgong, circar Barbeckabad, in the very heart of Betooreah, belonging to Kishen Kaunt, half brother of Ramkaunt of Rajeshahy - Talook of the perg. of Chowrah, to Ramsunker in d ^o circar, and included in the measurement of Jehangurpoor	159	15,193	28,839	29,978	22,817
	51	9,220	17,883	17,883	13,859
	-	2,731	4,070	4,111	1,537
TOTALS of the District	2,103	1,34,046	2,61,471	2,70,141	2,33,887

In 1188 and subsequently to 1190, the gross jumma of the preceding territory was raised, though I do not know in what proportion distributed throughout the different pergunnahs, to 2,91,747, including extra charges of management 27,631, which being as unnecessary, leaves only a net malgoozary of 264,116; and subtracting further the talooks of Silberris and Barbeckpoor belonging to Moorshedabad, excluded from the settlement prior to the dewanny, but since collected, at the rate of 8,010 l^s, as part of the actual rental of this district. Bundobusts of 1175 and 1190, may be considered on a par.

2^d.—ZEMINDARY PERGUNNAHAY MUTTAFURRUKAT.

THE dispersed Pergunnahs of measured extent included under this head, and partitioned among several zemindars in whole or broken divisions, may be classed together, though separately rated from the year 1171 to 1190, so as to shew the difference or defalcation of the latter period, on a comparison with the former; agreeable to the following detail:

1. Chundly on the Mahanadee, near its junction on the eastern side of the Ganges, composed of the whole pergunnahs of the same name in the chucklah of Moorshedabad; of a portion of Pultapoor and Nizampoor, in that part of Gorahgaot, with a kismut of Sheerpoor hegrahpoor, in the chucklah of Akbernagar; all making part of the circar of Barbeckabad, and now portioned into two kismateah zemindaries, between Setrajact about $\frac{1}{2}$, and Bolanah $\frac{1}{4}$	British square miles in the whole.	Ausil Jumma of such portions of territory as are here specified, being the Toomary of 1133.	Net Ausil and Abwab as settled by M. R. Khan in 1172, after acquisitions of the Dewanny.	Net Ausil and Abwab of the same territory, prior to the Dewanny, or in 1171.	Net Ausil and Abwab of the same to 1190, during the Company's proper management.	Difference or defalcation between the two last statements, supposed to be recoverable in the case.
2. Jahirpore, half perg. adjoining to the former district easterly, in the circar of Barbeckabad and chucklah of Gorahgaot, subdivided equally between Ragoorinder and Narrainder Narrain, stood rated	180	40,875	68,827	67,275	55,705	11,570
3. Moseedah, adjoining to the north of Jehangurpoor, also the circar of Barbeckabad and chucklah of Gorahgaot, held unparticipated by Dutta Naht	83	13,063	23,140	23,393	49,862	increase.
4. Chunakahly Proper, being about one half of the whole perg. in its original valued extent, comprehending the great declining capital of Moorshedabad, in the chucklah of the same name and circar of Audimber, subdivided between Anunchund, Adeychund, Golaubehund, three former, in the proportion of 14 annas to the latter, and two annas to the latter; together	153	13,650	23,434	22,385	28,100	increase.
5. Satsyka, kismut pergunnah on the west of the river Houghly below Nudeah, in the circar of Selimabad, chucklah Moorshedabad, the eahtiman of Mahomed Akber Chowdry	269	56,639	32,941	38,479	22,977	15,502
	138	37,692	70,768	68,909	55,000	13,909
TOTALS of this Division	823	1,61,919	2,19,113	2,19,441	2,11,644	40,981

I cannot

Mr. J. Grant's
View of the Revenue
of Bengal.

2^d Zemindary Pergunnahay of Muttafurrukut.

I cannot well account for the increase which appears on the jumma of Tahirpore and Moseedah, on comparison of the bundobusts of 1190 and 1171, unless there hath been a recent hustabood valuation of both pergunnahs, or that they have been alienated from the original possessors; in either of which cases, such a result, barring any notorious frauds, might be deemed inevitable. With respect to the teshkheessy diminution from the ausil toomary of Chunekally, and even from the settlement of 1171, a considerable decrease may be fairly accounted for, in consequence of the seat of government; but ing state of the city of Moorshedabad, since the removal from thence of the seat of government; but in regard to Mahomed Akbar's eahtiman of Satsyka, before we can with propriety admit of any real deficiency in the original territorial funds of the talook, he should be compelled to shew, in a detail of villages or farms, time and occasion, the particulars of the losses sustained on a comparison of the two bundobusts of 1171 and 1190. On the whole, we may state the defalcation of the first and two last of the foregoing pergunnahs, at 30,000 rupees.

ZEMINDARY RAJE OF BISHENPOOR.

Zemindary Raj of
Bishenpoor.

THIS district, celebrated by modern speculative historians, for the primitive inoffensive manners of its inhabitants, under an utopian system of internal administration, and distinguished in Bengal as a nest of thieves, until the period of its complete subjugation to the Moghul authority, comprehends 1,256 B. square miles, in the circar of Madan and chucklah of Birdwan; encircled by the zemindary of the latter names, excepting towards the west, where it is bounded by Midnapore with a part of Pachete, and situated altogether, in terms of the imperial and Nizamut grants, within that portion of the country first added to the Company in 1760, by Kossim Alykhan Rajeh Choitensing, of the Rajepoote cast, and in present possession of Bishenpoor, in virtue of an ordinary landholder's Sunnud, claims descent through more than fifty generations, in direct lineage, from a race of princes to be considered independent proprietors of the same territory, and whose bare names with the duration of their reigns respectively, in minute detail, including a space of more than one thousand years, were some time since, on the occasion of a disputed succession, given in and received as the proper genealogy of the family. It is true the authenticity of this pedigree list, was never attempted to be established. Such another might be prepared in half an hour, by the most illiterate Brahmin to be met with, in support of the similar pretensions, if set up by the meanest individual of the hindoo tribes, whose power to distribute the territorial rights of a foreign conquering sovereign, were this to be admitted, nay whatever may be the present dearth of ancient historical records in Hindostan anterior to the Mussulman conquest of the country, however few the Sanscrit documents already found, or perhaps existing of real antiquity, bearing either a date or the apparent stamp of time, much less the internal evidence of reason, probability, or the collateral testimony of other nations, furnished with all the requisite formalities of proof and illustration to enforce conviction on the mind. Yet I would not be answerable on any occasion that fabricated materials, sufficient to puzzle all our modern antiquarians, versed in the learned mystical language of the Hindoos, might not be quickly prepared, under liberal encouragement, aided with the suggestions of European intelligence, to favour all or singly every system of religion or chronology either at once or in succession, which may at this moment agitate the speculative philosophers of the western world. At least, I am sure, under the same temptations of native private benefit, in opposition to that the actual government, if the Company will renounce their pretensions to such prerogatives of sovereignty as they may have derived by conquest, or grant, from their predecessors the Moguls; overlook established legal institutions of civil administration, promulgated more than two centuries ago, and adhered to ever since, in form and fact, as the basis or essence of existing legislative authority throughout the Empire, involving the doctrine of heritable territorial property with the whole system of practical Indian finance; that a door will be opened for obtruding on us the crude visionary policy of hundreds of unexperienced British statesmen, through the false interested medium of refined native Hindostanee chicanery; that the corner stone of our power in this country, may be at once overturned, and our political existence hanging on the cobweb thread of corrupt Brahminical jurisprudence, be ready to moulder into dust, on the slightest shock of interior or external commotion. Yet I am by no means here inclined to call in question, the real or pretended antiquity of the Bishenpoor Rajah. The fact is of little consequence in itself, since the principle that I family hath been reduced to the state of an official zemindar, and it is only the principle of the oppose, as extremely dangerous, of admitting, without the clearest evidence of truth, claims of right independant or derogatory of the sovereign power, subversive of the ancient laws and usages of the Mogul Empire; and perhaps alone originating, in the ignorance or encroaching spirit of the native landholders, through the mistaken conceptions of their foreign rulers, in assimilating the financial institution of India to those understood in and applicable to Europe, as promulgated within these ten years, in the form of parliamentary reports, or authoritative individual opinions, which being translated and communicated to the people of this country, have been readily adopted as their own, and frequently with sincere though interested belief of legal validity. In truth, the possessor of this little district, had pretensions of heritable jurisdiction or territorial rights, with the exception of two or three other individuals in the same predicament, infinitely superior to any in Bengal, and known by the ordinary appellation of zemindar, under the conditional chartered privileges, derived from an imperial

394 Appendix to Vth REPORT from The Select Committee on [No. 4.]
imperial sumnud or firman. It seems only unfortunate, though I do not deny the expediency of the measure, that the strong hand of British power hath almost exclusively been exerted in reducing to the common level those, who could pride themselves on some real pre-eminence of birth or independence, while such as had none to boast of, have been negligently suffered presumptuously to raise their heads above the standard of regal controul, and beyond law, right, equity, or policy.

Rajah Disjen Sing, however, is the first that occurs on existing records of the Khalsa, as zemindar of Bishenpoor in Bengal, and of Buggry with Raipoor in Orissa. His name appears enrolled in a jumma khurch account of the latter soubah, as early as the fassulle year 1112, or 1707 of the Christian era. Gopaul Sing, his second son, from 1135 to 1150, and subsequently, stands rated in the ausil toomary, or net original rentroll for the two perghunnahs of Bishenpoor and Sharpoor, comprizing the whole of his territory in Bengal, in the sum of sicca rupees 1,29,803, reduced at the last mentioned period in consideration of the Marhattah devastations, to a teshkheessy revenue of 1,11,803, and including at all times what was called a pesheush, or tribute of 17,806 rupees. Under Chorten Sing, the present occupant, grandson of Gopaul, in 1164, the assessment of this district was brought back to its former standard, by levying the abwab chout. In 1169, with the additional teshkheessy deduction, it rose to 1,61,044, of which M. R. Khan only gives credit in the public bundoobust, rendered for 1,43,544, including muscoorat particulars as follows; viz. nankar to the zemindar himself, 658; neemtuky canongoyan, 306; and paikan, 2,500: making altogether 3,464 rupees, as the compromised mofussil charges of management, to be subtracted from the annual gross collections. The following year, a farther arbitrary impost of 56,455 was added to the former jumma, subjected then to a muscoorat deduction of 7,498 R. In 1177, under the auspices of a British supervisor, the constitutional mode of settlement, by a regular hustabood, seems to have been adopted with considerable advantage in point of income, notwithstanding the ravages of the famine; and in 1178, the jumma kaumil, or highest complete valuation of the whole territory, capable of realization, appears to have been ascertained thus, progressively, and then fixed in gross at sicca rupees 4,51,750, arising from 79 hoodas or farms, classed under 10 new pergunnah divisions, named and rated as follows; viz.

Perg ^a	Indos of - - 29 Hoodas -	88,192	Perg ^a	Brought over } Hoodas	61 - - -	R ^a 3,18,812
6	Balsey - - 4 - D ^o - -	24,029	6			
	Shahradpoor - 25 - D ^o - -	82,063	4	Paroolah - 1 - D ^o - -	19,804	
	Bointal - - 1 - D ^o - -	40,281		Barahazary - 1 - D ^o - -	36,763	
	Senghazary - 1 - D ^o - -	35,213		Khassmhals - 8 - D ^o - -	43,521	
	Rawostcund - 1 - D ^o - -	48,994		Havillee - 5 - D ^o - -	32,850	
	Carried over - - 61	R ^a 3,18,812	10 Perg	- - - 79 Gross ren-	- - -	4,51,750
				Hoodas. tal R ^a		
				Serinjammy mofussil abwab, 13 p. cent.		
				being rather more than the full or-		
				inary constitutional allowance to		58,000
				zemindars and canongees in Hin-		
				dostan - - -		
				Total net Malgoozary in 1178 - - R ^a 3,93,750		

The grand defects in this, and all the other similar hustabood improvements, carried on under the Company's administration, may be deduced from inattention to the superficial measurement of the lands assessed, neglect in fixing proper names, and defined boundaries, to the lesser interior subdivisions of territory, ignorance of the fundamental principle of Indian finance, which assigns in, per-tuety, to the ryot, three-fourths, by pecuniary estimation, of the gross produce of the soil cul-tivated by himself, reserving only the remaining fourth to the sovereign proprietor, chargeable with a serinjammy incumbrance of about 20 p. cent. to defray zemindarry, as well as every other expense on the fluctuating temporary basis of one, two or three years actual collections, knowing generally the embezzlements, and fraudulent practices of a swarm of native intermediate agents, between the prince and peasant, instead of following the spirit of more equitable Mogul legislation, forming a permanent standard rentroll on a medium of many annual hustabood settlements, or figured statements, shewing the utmost improved finances of the country, traced through all successive accumulations to their original source, as the only means of ascertaining the legally established whole, in various branches of the revenue, so necessary to regulate present and future demands of the state, and restrict economical public expenditure, to expedient or possible supplies; with such de-ficiencies, no improvement of territorial income in India can ever be durable. Accordingly in this district, in 1184, the gross rental had dwindled away, in successive diminutions, without any assigned specific reasons liable to detection in the detail of defined minute divisions of land, occasion and cir-cumstances of allowed remissions, to rupees 3,72,230, subject to a serinjammy deduction increased to 86,707 rupees; at the same time that the aumeens discovered funds for a total assessment of 5,18,731 rupees, besides 1,06,934 beghas of bazee zemeen, which, indeed, if alienated before the absolute reduction of Bishenpoor, to the form of a zemindarry, could not, in propriety, be resumed, but

No. 4.] The Affairs of The EAST INDIA COMPANY. 395
but with an exclusive chakeran allotment of 1,36,971 beghas more; at all times necessarily at the disposal of the protecting sovereign, as chiefly appropriated in the support of a provincial militia. In 1190, after an increase of 20,000 rupees, the gross bundobust of that year was brought up almost exactly to the net hustabood settlement of 1178; yet, though this improvement was further extended by retrenchment of 17,000, in the amount of current mofussil charges; still there appears a defalca-tion, to be recovered, or accounted for, throughout the district, on comparison of the jumma kaumil before stated, of 70,000 rupees. But comparatively, with the standard of exaction at the moment of the Company's acquisition of the Dewanny, instead of such deficiency, there is a koflyet, or profitable increase of 1,66,000 rupees.

ZEMINDARRY RAJE OF PACHETE.

THIS jungly Territory of 2,779 square miles, situated in circar Madarun Chucklah of Burdwan, (therefore within the portion of country ceded to the Company, and once a foreign frontier on the western confines of Bengal, towards the three Bellads or Ballagaut of Kokuaghs); differs very little in circumstances of financial history or internal management, from the adjoining district of Bishen-poor; though it partakes more of the sterility and barbarism of the neighbouring mountainous region in the south. Behah Rajah Kerret Narrain, of the Rajepoot tribe, from 1135 to the Bengal year 1150, was only subject to a pesheush of 18,203 rupees annually, for the pergunnah of Pachete and Kismut of Shuregurrah. Thenceforward 3,323 rupees additional were levied, as a compensation for the Abwab Chout Marhattah. In 1170, the serf sicca of Cossim Aly swelled the net bundobust to 23,544 rupees. M. R. Khan, in 1173, raised the jumma to 30,000; but only 5,969 rupees were avowedly collected in course of the same year. In 1178, a hustabood, or more properly what is esteemed in the technical language of the exchequer, zoor tullub, a compulsory exaction of 1,44,954, including a serinjammy of 17,302, was established, and the demand enforced by military authority. In the gross medium settlement of 1184, Rajah Ragoonah Narrain, the actual payment of Pachete, with the recent territorial annexation of Jildah, stands rated only for 69,027 rupees, exclusive of the rental of Sheregauty Ballagaut, comprehending the whole or part of the hilly districts of Ramgur Nagpore, &c. being the kokera of Behar, and therefore properly belonging to that soubah. Yet the aumeens had found and acknowledged, sources of revenue, to the amount in all of 1,54,423, with plateka; but do not state any bazee zemeen in the abstract result of their investigation, which hath fallen into my hands. Finally, in 1190, the total bundobust of the same territory, was 76,532; but being charged with a serinjammy incumbrance of about 57,000 rupees, yields little more to the sovereign, than the original pesheush, and leaves a recoverable defalcation exceeding one lack of rupees, if we take the zoor tullub of 1178 as the proper standard of exaction. This, however, might not be thought altogether equitable, whatever may be the dictates of expedient policy; nor can I myself see what a real advantage can be derived from such a forced, paltry contribution, as the circumstances of an zemindarry could at any time admit of, even though altogether applied in the maintenance of an internal civil or military establishment; ever locally requisite to ensure the collection of the sove-reign's demand; considering the total inability of the landholder to create any public disturbances, from situation, power or wealth; the unhealthiness of the appointed station of our troops at Jildah; and that the district cannot now be properly deemed a foreign frontier, being entirely surrounded by other dependencies of the British dominion, within the soubahs of Bengal, Behar, and Orissa.

ZEMINDARRY RAJE OF TIPPERAIL.

THIS District, named also Roshenabad, in the same latitude, under the tropic of Cancer, is the boundary of Bengal on the east, as Pachete is on the west, and though much larger in all its dimen-sions, being estimated to comprehend 6,618 B. square miles, chiefly in hills and woody territory. Yet it is scarcely more productive in proportional rent to the Exchequer, arising solely from 1,368 square miles of that extent in low lands, perhaps naturally poor, because always found thinly inha-bited. It was conquered early by the Mogul arms, the power of dominion, and whose posterity to this day, have been continued nearly in the same capacity, with a greater or lesser share of independence to the Rajah of Anacan, usurped or virtually held the power of dominion, it appears to have been regularly reduced to its present form of jurisdiction, including, with exception of the perg. of Davod-in respect to the higher ruling authority. In the reign of Shah Jehan, it appears to have been the whole circar of Odeypoor and part of Soonargam, in 24 Perg^a together, annexed to the Chucklah of Jehangeernagur, at the Ausil Toomary Jumma of 92,993, as already detailed in the accounts of the Neabut of Dacca, from the year 1125 to 1149; during the administration of Sujah Shau Rend, the son of Ram Manich, Rajah Zemindar of Tipperah, for a while appears to have been wholly shaken off the Mogul yoke virtually, being only liable to a nominal tribute of 25,000 rupees for the pergunnah of Noornagur, which at the same time, was entirely remitted to himself, in the form

396 Appendix to Vth REPORT from The Select Committee on [No. 4.]
form of a military jagher from the court of Delhi; but latterly the district, under the denomination of Roshenabad, was brought to farther subjection, by contributing an annual revenue of 5,000 to the imperial Exchequer. In 1164 the rent reserved to the Khalsa, from Mukind Manik, amounted to 33,305, inclusive of 8,900 for the Abwab Khasnovessy and Chout, besides the old personal jagher. These various sums, amounting to 78,305 rupees, considered as a new assessment, added to the entire original valuation of the zemindary, together with the Ausil and Ezafa of the restored pergunnah of Davodpoor, stated at 13,453, make the total of the Abwab Foujedarry, being 1,84,751 R^s, less, the Bundobust settlement of 1169 was for no more than 1,00,375, with which, in 1172, on the Company's territorial acquisition, should have been consolidated, the discontinued expenditure for catching elephants. But M. R. Khan, at the latter period, reduced the jumma to 1,05,000 R^s, imallowing a deduction of 58,054 R^s, the whole exaction, exclusive of former balances, is stated at 1,50,602 R^s. In 1176 the net malgoozary fell to 1,33,901, at which it continued ever since; payry princes of Bengal, until the institution of the Revenue Committee in 1188, when the gross demand, increasing on a russud lease, was raised to 1,68,001; then subject, however, to a charge of about 15,000 R^s for mofusil or zemindary management, besides the greater expense of European superintendence. On the whole, I believe no considerable if any improvements of the revenue of Tipperah, can be fairly assigned to the period of Dewanny British administration.

ZEMINDARRY KISMUTEAH OF JEHANGEERPOOR.

AMONGST all the proper zemindaries of the Dewanny portion of Bengal, rated under a single head of territory, or possessor on the Khalsa records, this is the only one, really improved in revenue within the period of the immediate administration of the Company; such advantage was of course derived in consequence of a real local hustabood investigation, carried virtually into effect; and not like the fictitious, hasty or guessed valuation of the native aumeens in 1183-4. The district in its present extent of 285 B. square miles, composed of 11 whole or broken pergunnahs, in the circars of Barbeckabad and Pinjerah, Chucklah of Goragaut and Akbernagur, (forming a center of union to the surrounding jurisdictions of Rajeshahy, Dinagepoor, Rokimpoor and Edrackpoor,) was possessed from 1135 to 1164, by Ramdes, &c. of the Brahmin cast; after whose death, it appears to have been divided, almost equally, in three portions, between as many sons of the family, named Govindeo, Shewpersaud and Brissue; but whether held under one or different sunnuds from government, I have not taken the trouble to enquire. All this time, and to the year 1772 the Jumma Kool, or Ausil and Abwab of the whole territory, stood as follows; viz.

PERGUNNAHS, CIRCARS AND CHUCK.		Ausil Jumma.	Component parts of the Bundobust, 1170-2.	Jumma Kool, 1172.
Perg. Jehangeerpoo, Circar Barbeckabad		16,187	Ausil Jumma Toomary, as in 1772, } 66,377 brought over - - - - - }	
Chuck, Goragaut.	Perstole - - - - D° - - -	19,429	Muscoorat charges to be deducted:	
	Chowrah, k. - - - - D° - - -	4,557	Nankar - - - - - 175	
	Nowangerr - - - - D° - - -	3,280	Nuntucky - - - - - 244	419
	Sujanagur - - - - D° - - -	1,074		65,958
	Koonje Malsemany - D° - - -	2,239		
	Davodpoor - - - - D° - - -	221		
	Kassimpoor - - - - D° - - -	5,288		
	Segunnah - - - - Pingerah	8,563		
	Benday Kahndah - D° - - -	3,092		
	Chuck. Akbernagur:			
1 Perg. Shikarpoor, Circar Barbeckabad -		1,447		
Total Ausil in 1172		66,377		
			ABWABS:	
			1. Khassnovessy - - - - 1,086	
			2. Feel Khaneh - - - - 3,056	
			3. Zer Mathoot - - - - 1,343	
			4. Nuzzu Mokurery - - - 1,405	
			5. Abwab Foujedarry - - - 1,419	
			6. Ahuk, &c. - - - - 2,537	
			7. Chout Marhattah - - - 10,825	
			8. Nuzzu Munsoorg - - - 15,099	
			9. Serf Sicca, 1½ annas - - 11,104	
			10. Towfeer Jagher in Circar, &c. -	16,137
			Total Ausil and Ezafa, 1172 -	1,29,971

No. 4.] The Affairs of The EAST INDIA COMPANY. 397
This was the net Malgoozary, first settled by M. R. Khan, in behalf of the Company, on acquisition of the Dewanny: Cossim Aly's Bundobust, two years before, amounted only to 1,25,171. In 1173, in prejudice to Govindeo and Shewpersaud, the whole zemindary was conferred on Brisser alone, at the advanced clear revenue of 1,40,224 rupees. In 1176, the district was assessed by a hustabood at 1,77,105, at which it was nearly continued to the present time, divided into four equal portions among Cassinaht and Bisshehaht, the two sons of Brisser, with Jagassary and Luckymuny, relicts to Gowrykaut, &c. remaining offspring of the same family, subject however, from the establishment of Mesah, to a charge of about 22,000 rupees; of which, as if it were to bring to yearly remembrance, the injustice of the original act of ejectment, the ousted landholders or their representatives, have ever been ever since in receipt of a part as their share of subsistence, until the more recent discontinuance of the whole allowance. After all, there appears a kyffyet or profit of twenty-five or thirty thousand rupees on the income of this zemindary, within the period of British administration. It may however be proper to remark, that the Aumeens, in 1183, state the annual resources of Jehangeerpoo to be 3,63,570 R^s in money rent, including 1,04,620 of Plateka, and besides 38,542 Beghas, Bazee Zemeen or Chakeran; but it seems probable that the extraneous funds arising from the adjoining pergunnahs of Barbeckpoor, Mosseeda, &c. have been comprehended under the same head of territory.

ZEMINDARRY KHURDEAH.

BESIDES all the foregoing districts, of greater or lesser defalcation, in twenty-three distinct heads of country, under single management, as rated on the Khalsa records, and of measured superficial dimensions, appearing on the provincial maps of the Soubah, there are a great many smaller zemindaries and townships dispersed throughout Bengal, of no defined geographical boundary, but separately assessed for rent to the Exchequer, (though included as part of the Company's territorial lands, already described as forming the whole,) called Dewanny portion of the Company's territorial acquisitions in India. The most considerable of these petty Mehals, are the Muscoory talooks of Moorshedabad and Hooghly; the Kismuteah pergunnahs of Assidnagur, Mhelund, Bherole, Dhawah, Dhanum, Cobbaya, Akberpoor, Akbukshahy, Futtehjungpoor, Myhetty, Hoogla, Serfrazpoor, Chutypoor, Gopinahpoor, Shakzaddipoor, Kashipoor, Kehegong, Duttia, Jehangeerpoo, Selimpoo, Kootubpoor, Mankore, Mokunpoor, Vizierabad, Jeypoor, Megnate, &c.; in all 78 broken pergunnahs, 31 tuppahs, and 87 villages; besides Cutwah, with 23 lesser tannahs or foujedarry stations; making up collectively in their Jumma, precisely the balance or difference betwixt the aggregate of the sums assigned, in various specific settlements, to the several heads of measured territory described, and the total Bondobust of the Dewanny portion of the lands of the Soubah entire, whether ascertained or otherwise in extent, as rateably fixed at the same periods of annual adjustment. Thus, the superficial contents of the indefinite scattered tract of country so valued, but first to be deducted from, as being inclusive of the known stated area of all the other zemindary divisions taken together, may be estimated at 1,302 B. square miles, in the number of kismut, pergunnahs, tuppahs, villages or tannahs, before mentioned, yielding a net standard crown rent, according to the Ausil Toomary of 1135, of rupees 6,52,077; which revenue was compromised by M. R. Khan in 1172, with the zemindars, at least as set forth in his public jumma bundy rendered to his constituents for a net income, original and encreased assessments, clear of every expense of management, amounting to 10,64,301 rupees; instead of the lesser standard of exaction, more properly and impartially distributed by Cossim Ally in 1170, continued with improvements to the period of acquiring the Dewanny two years subsequently, and rated in all, at 8,90,230 rupees; with which, comparing the remainder to be accounted for, of the reduced inadequate bundobust of 1190, after 19 years of the financial administration of the Company, being 10,66,714 R^s, there appears an encrease, instead of defalcation, in the total, however much of the latter with concomitant oppression, may be found throughout these petty mehals separately, by unequal taxation.

ABSTRACT MIAL, or Rental of all the preceding Territories, Jurisdictions, Khalsa and Jageer, composing the Dewanny portion of the Soubah of Bengal: Showing, the square measure, neat, financial divisions, original and increased net Assessments, of each district respectively, from the formation of the Toomary standard rent-roll of Jaffer Khan, which may be termed the doomsday valuation of the British province, in the year A.D. 1722, afterwards corrected by Sujah Khan, until the period of ultimate improvement or transfer of dominion to the Company in 1765; as exhibited in the Revenue columns of 1135 and 1171 A.D. farther indicating the progressive decline of Income thereforward to the 12th April 1784, begun by the fraudulently reduced Settlement in the Neabut of M. R. Khan, 1772, and here terminated by the Bundobust statement of 1190; with a deduction of the amount of recoverable defalcation, on comparison of the latter smallest standard of the Collections, with the highest Receipt of the public Exchequer, to the moment of territorial acquisition; comprizing the periodical result of a whole cycle of nineteen years of English administration, as follows; all in Sicca Rupees.

TERRITORIAL JURISDICTIONS.	British Square Miles.	Nº of Pergun* whole or broken.	Net Ausil Toomary Jamma of 1135. Khalsa and Jageer.	Net Jummabundy of M. R. Khan, in 1772.	Net Revenue in round numbers in 1171.	Net Revenue in round numbers in 1190.	Recoverable Defalcation.
Nº 1. Dacca, the Neabut of							
2. Purneah Foujedarry -	15,397	261	20,98,902	16,13,202	38,00,000	28,00,000	10,00,000
3. Rungpoor - Dº -	5,119	31	3,61,993	14,22,536	19,45,000	7,45,000	12,00,000
4. Rajeshahy Zemindary	6,610	262	4,28,480	5,46,154	12,00,000	5,00,000	7,00,000
5. Dinagepoor - Dº -	12,009	181	20,86,949	26,01,578	35,00,000	20,00,000	15,00,000
6. Beerbhoom - Dº -	4,119	121	7,36,599	17,82,213	26,00,000	12,00,000	14,00,000
	3,858	24	3,68,017	7,96,879	13,00,000	5,00,000	8,00,000
Total six Districts of great defalcation - - -	48,012	860	60,60,940	87,62,567	1,43,45,000	77,45,000	66,00,000
7. Nuddeah - Zemindary							
8. Jessore - Dº -	3,151	82	6,47,682	8,74,064	10,97,000	7,97,000	3,00,000
9. Mahmoodshahy, Dº -	1,365	46	2,52,151	3,68,570	4,61,064	3,61,064	1,00,000
10. Lushkerpoor - Dº -	844	39	1,53,471	2,85,978	2,97,001	2,17,001	50,000
11. Rokimpoor - Dº -	499	21	1,43,132	2,36,630	2,40,694	2,00,694	20,000
12. Edrackpoor - Dº -	600	69	2,82,623	3,09,602	3,60,215	2,16,215	1,50,000
13. Futtelshing - Dº -	632	66	1,06,743	1,85,171	1,91,635	1,46,635	45,000
14. Mahomedamneenpoor, Dº	259	11	1,65,609	1,66,637	1,84,893	99,893	85,000
15. Silberis, &c. C. Perg. Mutta-furak Zem. Nº 1. -	700	32	1,65,793	1,64,514	3,38,560	2,38,560	1,00,000
16. Chunakahly, 5 Dº - Dº, Nº 2.	2,103	6	1,34,046	2,70,941	2,61,471	2,61,471	—
17. Medjele Foujedarry -	823	5	1,61,919	2,19,113	2,19,441	1,89,441	30,000
18. Rajemhal - Dº -	1,098	38	4,64,413	8,36,874	8,36,874	4,86,874	3,50,000
19. Sylhet - Dº -	2,217	48	2,64,926	2,75,351	3,74,590	99,590	2,75,000
	2,861	146	3,63,074	2,00,611	3,75,609	1,75,609	2,00,000
Total 19 Districts of defalcation - - -	65,164	1,469	93,66,522	1,31,30,623	1,95,90,047	1,12,65,047	83,25,000
20. Bishenpoor Rajea Zemindary -							
21. Pacheat - Dº -	1,256	10	1,26,339	1,40,080	1,56,045	3,24,043	—
22. Tipperah - Dº -	2,779	1	13,023	23,544	23,544	19,544	4,000
23. Jehangireepoor Kismut Zemindary -	6,618	24	92,993	1,95,000	1,29,376	1,53,001	—
	285	11	65,958	1,29,971	1,25,171	1,53,106	—
Total measured portion of Dewanny land - - -	76,102	1,515	95,69,835	1,85,29,218	2,00,04,183	1,19,16,741	—
24. Petty Mehals Klurdish Zemindary, of conjectural extent, equal to Cooch Behar, included in the ascertained area of Soubah; therefore, to be deducted, but rated specifically in the aggregate -	With Sunderbunds 82,099						83,29,000
	1,302	78	6,52,077	10,64,301	8,90,230	10,66,714	—
Total Mihal Khalsa and Jageer of the Dewanny portion of Bengal, as before particularized - - -	80,797	1,437	1,02,21,912	1,45,93,519	2,08,94,413	1,29,83,455	83,29,000

SAYER

SAYER OF THE DEWANNY TERRITORY.

THE Sayer, or variable revenue arising from moveable property, in contradistinction to the mahl or land rent, was originally comprized in the Analysis of the Soubah of Bengal, under three general heads of collection, viz. That of Chunakahly, including the panchoutrah or inland customs, levied in Moorshedabad and its environs; the Mint of the same metropolis, and the Bukhshebunder, or port duties of Hooghly, as the grand emporium of foreign commerce. Similar imposts had been established and continued in Rajemhal and Dacca, while each town successively was the provincial capital, and the shahbunder of the latter, in all its departments, still yields a considerable income. But in consequence of the removal of the seat of government from these places, all the indefinite receipts of the exchequer there accruing from the coinage, agricultural or manufactured produce carried to market for sale, having greatly diminished, were made little or no account of; and are therefore usually incorporated in the jumma of the surrounding districts, which yet retain the names of their respective principal cities. In like manner, the amount of the sayer here separately to be detailed, and depending chiefly on the incidental advantages of Moorshedabad, while continuing to be the residence of administration, as well as center of internal commerce, hath really diminished since these municipal benefits have been transferred to the presidency of Fort William; and that a large proportion of the whole trade of the country is now diverted from its original course inland, directly into the British Channel, with exemption of the ordinary export and import duties, fixed throughout the Mogul empire, at the rate of five per cent. on the merchandize of Hindoos; and two and a half per cent. on that of Mahomedans, or of the foreign privileged companies, in the beginning, and to European traffick, for the operations of which all their Indian factories were, with a farther charge of one the present moment, allowed to be established together in some places, with a reasonable compensation for extra per cent. under the denomination of Budrucka, or convoy, as a reasonable compensation for extra expense of protection on the highways, and security of English domination, though perhaps not so much in fact, as may appear in the first general head of indefinite collections; termed

1st. Sayer Chunakahly, arising from taxes on houses, shops, bazars; licences for vending spirituous liquors, &c.; duties on exports of raw silk and piece goods manufactured in or about the city of Moorshedabad, and passing by the panchoutrah stations on either branch of the Hooghly river, forming the island of Cossimbuzar; ground rents; customs or tolls of established gunges or granaries at bridges, ferries, passes, &c.; together with the exclusive farms of Beetlenut, and such like articles of internal consumption. All these objects, united in the troubles of the Marbattah war in 1148, and subsequently, during the troubles of the ausil, were reduced to 2,28,006. In 1164, the amount for which the exchequer was credited, did not exceed 1,52,784; but Shahamut Aliverdy's government, the net receipts on account of the panchoutrah, had always collected 1164, the amount for which the exchequer was credited, did not exceed 1,52,784; but Shahamut Jung, dewan of the Soubah and darogah superintendent of the public treasury by much more on his own behalf; and this surplus was afterwards realized to the public treasury by the original with encrease, amounted to 4,20,635; and 2ndly, in 1171, to the moment of the Company's accession to the Dewanny, when this branch of the sayer was at its utmost height, productive of an annual revenue of 5,40,000 rupees. M. R. Khan, however, formed his bundobust exactly on the lowest standard of the ausil in 1164; and sunk the whole of the discovered fluctuations of Shahamut Jung, excepting a keffiyet of 20,822 R; henceforward, with extraordinary fluctuations yearly the duties, &c. of chunakahly to 1,73,610 R; the same funds of variable income, to the end of 1190, after a cycle of 19 years of British administration, were stated, exclusive of khas talooks, and the estimated duty on the Company's investment, at 2,22,093, with charges of management. But as in the shifting of the channels of commerce from the inland markets to those of Europe directly by sea, goods may be now carried by the way of Hooghly, which before were exported and paid for at the city; so, it will be necessary to compare the aggregate of collections at both places, to ascertain the true defalcation.

2d. Sayer Bukhshebunder, export and import, customs, foreign merchandize, yielding in 1135 A.D. rupees 2,21,975 at the rate of $\frac{1}{2}$ per cent. on the full value of the articles intended for sale; and with the amount of tolls, &c. of 9 gunges, or other subordinate stations, made up the sum of 2,42,014 R. (besides the mahl or ground rent of 30 kismut perg² assessed for 1,00,694, included in the same original rent-roll, called Muril Toomary) the receipts continued nearly at the same standard, to the period of the revolution in favour of the English in 1164, when they were stated at 2,39,548. Thenceforward progressively a deficiency, of course, will appear locally in proportion to the prevalence of British influence, the exemptions on the Company's trade, and gradual removal of the emporium of commerce, from its former site to the port of Calcutta. Accordingly, in 1169-71 the sayer of Hooghly was no more than 1,42,883 R. In M. R. Khan's bundobust of 1172, it fell to 1,25,000; and finally, in 1190 it is only rated, with charges, at rupees 62,644. But in the mean time, the presidency of Fort William became the theatre of the greater mercantile operations on which this branch of the finances depended, under the like name and form as heretofore established at Bukhshebunder; and there, for the last-mentioned year, we find a further revenue on the same account of, 3,32,496, making together in gross, 3,95,140 rupees. Now, to draw a just comparison, we must take the totals of this and the preceding head of sayer, in the aggregate. Then in 1171, the annual income arising from the exports and imports of the Soubah, may be fairly reckoned 6,82,883 rupees net; which, at the rate of $\frac{1}{4}$ per cent. supposes a commercial capital, exceeding three crores of R. netting exclusive charges of native management.

management, against the included extraneous duties on gunges: whereas, in 1190, the whole collection, clear of ordinary expense, was no more than 5,24,476; and, with estimated duty on the Company's investment passing the panchoutrah, being 54,444 R^s, and equal at least to the sum received in 1171 on the same account, did not exceed 5,78,920, leaving still a defalcation of 1,03,963 R^s, always to be deemed recoverable, until the contrary is proved on grounds of fact; reason, and the fullest experience, to be set forth by M. R. Khan, the great original defaulter of 3,66,391 in the sayer of chunakahly; or those who may come forward as advocates of the necessity of a diminution, for causes yet to be assigned, of the old soubahdary rental under this head, at the instant of the Company's acquisition of the Dewanny, and in continuation to the period now in question.

3d. Khas Talooks, &c.—Special farms of Nizamat, viz. Nabobgunje, Bundardeh, Azimgunje, Chowk-chaudery, Nikhas, Afak, and Mahepragur, &c. The former and principal of these gunjes or market towns, with dependencies, situated at the confluence of the Mahanada, on the eastern bank of the Ganges, was erected into a public granary, as a place of the greatest safety and convenience near the city of Moorshedabad, soon after the Marhattah invasion in 1148. It was at first annexed to the panchoutrah, then separated by Cossim Aly, when the duties found to have been levied there annually amounted to 1,33,536 R^s, being altogether a keffyet or profit. For as there does not appear any ausil jumma, so a compensation in the way of purchase money, must have been paid to the ryots, former occupants of the soil, which left the space of ground required for the gunges, lakheraje, or entirely free even of the standard crown rent. In like manner, all the khas talooks, &c. collectively, exclusive of Assidnagar, were rated in 1169-71, at 2,02,596 R^s. by M. R. Khan; in 1172, they were reduced to 1,40,544: then again, about 1180, the whole, or part of them at least, 22 mehals having been re-annexed to the panchoutrah, yielded to the treasury in 1190 no more than 39,142 R^s, to which may be added the separate jumma of a portion of Nabobgunje, Mekhas, &c. elsewhere accounted for, with a real decline of revenue, together, perhaps, exceeding one lack of rupees, and leaving a recoverable defalcation of only sixty thousand.

4th. Darulzerb.—Mint of Moorshedabad, to which that of Rajumhal and Dacca successively gave way, yielded, according to the Ausil Toomary of 1135, rupees 3,04,000, arising from a duty of 2 per cent. on the coinage of bullion; a yearly recoinage of the cash in circulation, conformably to the expedient productive policy of native administration. Henceforward to the year 1149, the teshkhees, or ascertained collections, fell to 2,13,790, and to 1,61,260 R^s, latterly. The establishment of the mint of Allenagar-Calcutta, better regulated, and in free mercantile credit with foreigners, lessened greatly the profits of that of Moorshedabad, proceeding from the coinage of bullion for the most part imported by sea from abroad, while the practice of levying serf or batta on the legally diminished value of rupees received on account of the revenue, after the first twelve months of their currency, (through the medium of Jaggut Seet, an Indian banker, as still continues to be the universal custom in all the other states of Hindostan) necessarily reduced the annual operations of recoinage, inasmuch as the advantages of exchange or shroffage, in a great measure regulated by this individual treasury bank, were considerably larger than could be derived after payment of the fixed public duty from a new coinage of the money already in use, in so short a period as one, two, or even three years circulation. Accordingly, in 1164, the receipts were estimated only at 66,975 R^s. In 1169, they dwindled away to 43,648. But the abwab serf sicca then established by Cossim Aly Khan, yielded an ample compensation for the deficiency of the mint. Here it is necessary to render justice to the merits of this last financial regulation. In the Analysis of the Bengal Revenue, relying on the imperfect materials exhibited by Mr. Francis, apparently fabricated by and for the purpose of native muttedies, I conceived that Meer Cossim had fixed his assessment of $1\frac{1}{2}$ anna per rupee rateably alone, on the Khalsa portion of the Ausil Jumma of the province, productive of 4,53,488, instead of 12,06,126, really levied from the beginning, on the amount of the bundobusty kool original, with increased demand; and which having found detailed in M. R. Khan's settlement of 1172-3, I concluded to be the same exaction in name and form, only enlarged under the administration of the latter. But whatever may have been the produce of the Serfissica, the profits of the mint were restored to their original standard, and something more. In the moment preceding the Dewanny acquisition of the Company, they are stated at 3,05,914, of which credit was subsequently given only for 30,005 R^s, continuing to be so rated, with little variation for some years afterwards, though privately productive of a much larger revenue, until abolition of the ancient usage of annual recoinage. On the whole, as no reasons have been adduced to show the propriety or benefits of the late regulation, in attempting to reduce the coin of Bengal to the sicca standard of the Calcutta mint, rated singularly high in Hindostan; yet, without inconvenience, while founded on the plan of yearly recoinage; but that, on the contrary, it has been attended with an immediate considerable loss in the entire defalcation of ordinary duties, as well as in raising the price of wages from the Arcot and Sonant rupee of inferior value to the highest species struck, called Sicca, being now the only coin in real effective currency; and must inevitably be productive of a greater additional loss, from the necessity of calling in for recoinage at periods not far distant from each other, the whole mass of circulating cash liable to be clipped, debased, and counterfeited, in a country full of such chicanery: so I cannot hesitate in stating the entire deficiency of the mint since the year 1171, being about three lacks of rupees, as a fund still to be forthcoming. The four general heads of Sayer before detailed, will then stand thus in the aggregate: Ausil Jumma 9,13,647 R^s. M. R. Khan's net bundobust 4,54,814; net revenue of 1171 R^s 8,09,762; net revenue of 1190 R^s 3,45,799; leaving a recoverable defalcation in all of 4,63,963 sicca rupees.

* Exclusive of Mhal comprized in the ausil of one lack, and estimated duties on the Company's investment at least two lacks more in 1190.

ZEMINDARRY OF BURDWAN.

Zemindarry of
Burdwan.

THE zemindarry of Burdwan, 5,174 B. square miles in extent, is the most compact, best cultivated, and in proportion to its dimensions, by far the most productive in annual rent to the proprietary sovereign, which, under British administration, not only of all such districts within the Soubah of Bengal, but compared to any other of equal magnitude throughout the whole of Hindostan. The boasted Hindoo territory of Tanjore, though assessed by its native rajah for rather more than one half of the gross produce of the soil shared with the ryots in kind, by the ancient rule of butter, and perhaps exceeding the Mogul standard of the rebba or fourth, according to the jumma cundy rugdy, or money settlement on the permanent foundation of land measurement, instead of the fluctuating basis of a division of actual yearly crops, can only be reckoned in point of original proprietary income (including the tribute paid to the English and Mahomedan government in the Carnatic) in a secondary class; and as to the zemindarry of Benares, so often contrasted with the neighbouring province of Behar, to expose the declining state of the latter under the Company's management, it cannot at all be brought in competition with Burdwan; for even if allowed to yield near double the gross rental, its dimensions are twice and a half larger. This pre-eminence of the ceded British territory in financial circumstances, hath been attained progressively in course of half a century elapsed since the union of its component parts or pergunnah subdivisions, into its actual form of a single eahitimam or landholder's trust, held by the usual tenure of dewanny sunnud, but chiefly in a period of ten years, under its present rules, by repeated hustabood investigations, and bringing to the credit of the exchequer the keffyet or profitable increase discovered to have been privately realized from the country by the zemindar and other intermediate agents of government, in addition to the jumma ausil and abwab already authoritatively established. I will not contend that these improvements, like those of a similar nature effected by Cossim Aly Khan, in the districts of Purneah, Dinagepoor and Beerbhoom, were equally founded on a true theoretical knowledge of the Mogul system of finance, or in like manner, with constitutional formality, brought to light; but they were virtually the same in principle, derived from the known customary practice of the soubah; and in substance or duration, involving all the real advantages of an extension of the revenue, eventually prove infinitely superior to the boasted operations of our Mussulman predecessor in administration, as properly understood; or when otherwise under the grossly mistaken belief of uninformed modern statesmen, must appear no less deserving of being reprobated, as exceeding the supposed measure of right and expedient policy. In this instance, however, truth prevails; and the Company's management of Burdwan is approved of on all sides, and by the most enlightened of our English financiers, held up as an example worthy of general imitation. The circumstances which distinguish it were briefly as follow: In September 1760 the whole district, with all the other ceded lands, became subject to the British government; it was rated proportionably, in the moment of transfer, by original and increased assessments, at a standard considerably higher than that of any other zemindarry jurisdiction of the soubah; yet then or afterwards, no diminution of its rental, such as was suddenly effected by M. R. Khan in 1765, could even have been dreamt of. On the contrary, with the extension of local knowledge, the revenues were progressively improved, and always surpassed the share that should be proportionably forthcoming. When Bengal altogether was rated at or yielded the largest income to the exchequer, before the Company's acquisition of the Dewanny, Messrs. Johnstone, Hay and Bolts, were the first appointed English superintendents. They appear to have acquired a minute and intimate knowledge of the resources and capacity of the country confided to their charge, inasmuch as to ascertain the portions of the country cultivated, uncultivated, alienated, and most productive lands. In their researches, though aided by uncommon universal intelligence, they probably obtained the most satisfactory information through the custom, which then was tolerated, of admitting European farmers. They held a considerable part of the district in their own hands, and were accused of selecting for themselves the most profitable pergunnahs leased.

The zemindars of Hindostan have a two-fold tenure in their respective territorial trusts. The one, annexed in perpetuity to the office of landholder, or indefinitely, to the occupant personally by the Mogul empire, conferring on the dewanny sunnud, or charter of uniform tenure throughout the Muscoorat, Nankar, &c. being a individual in question, certain rights under the denomination of Muscoorat, Nankar, &c. being a subsistence in rent for land within the circle of his jurisdiction, as a permanent compensation for executing the public duties generally required of him, implying an attachment to the soil, to the interest of the ryots as their appointed chief or natural representative, and to those of his sovereign constituent, in maintaining the peace as well as promoting the prosperity at large of the country entrusted to his internal superintendence. The other, is of a more temporary nature, depending on the forms of an Annuldary Bundobusty sunnud Jumma bundy, or annual agreement for the established rents of government issuing from the territory, thus in fact transferred in leasehold, and fixed for the term specified at a contract price, supposed always to include on the basis of former settlements, the entire collections of every kind levied from the people, after deducting all necessary mofussil charges, comprehending a russoom, or commission of five per cent. on the actual receipt of the exchequer, in the reasonable allowance for the collectors and individual, with immediate servants management in the capacity of farmer general. Though the imperial constitution or original dewanny grant, did not make the latter tenure inherent in the person who officiated as zemindar; yet custom and true economical policy always required that it should virtually be so considered, if there were no special causes

causes of personal exception; and then the occupant in the whole, became entitled to a deduction in his own favour, of about ten per cent. on the net revenue, which afforded a security to the state for possible defalcations far beyond the capacity of any other class of native subjects; nor can this maxim generally be deviated from, without probable oppression to the ryots, disturbance of the public peace, and certain loss to the proprietary sovereign, by incurring the unnecessary expense of a double agency, as the local knowledge of provincial delegates seldom or ever can be extended to restrict a landholder to his proper subsistence in nankar lands, making scarcely half of his complete allowance, when exercising all the usual functions of his office. In violation however of this financial rule, the rents of Burdwan were let at public sale in 1169 A. B. for three years to irresponsible temporary farmers, from whose engagements, if fulfilled, a keffyet or annual profit would have accrued to government of 13 lacks of rupees above the aggregate assessments of Ausil and Abwab, rated comparatively high with respect to the rest of the Soubah, in the instant of territorial cession to the Company, at the same time the zemindar's authority in making the collections, was necessarily suspended; but a scrupulous regard seems to have been paid to his chartered rights of Muscoorat, Nankar, &c. By separating the amount from the proper funds of the public exchequer, the needy adventurers who became contractors at the sale, of course failed in their agreements, and to crown the measure of imputed mismanagement, an impost of 9 annas per bega was levied on all the bazee zeemen found in the district, to make good the deficiencies of the stipulated malgoolary. These private Hindoo alienations, the object of taxation, were in their nature fraudulent, and could not be avowed without immediate resumption under the laws and constitution of a mussulman empire; yet being considered the natural offspring of superstition or piety, and originally very limited in extent, if not tolerated, when ascertained, were seldom very rigidly inquired into. When the expedient general demands of the state in the way of revenue, were fully complied with, in process of time, accumulated successive donations might diminish the funds of requisite public supply, and then the investigation became necessary; but the measure of seizing or taxing indiscriminately, lands really appropriated, however unauthorizedly, to charitable or religious uses, must ever be unpopular and odious; even now, that the experienced negligence or lenity of the British administration since the acquisition of the Dewanny hath encouraged the zemindars to multiply their encroachments on the rights of government nominally for the same sanctified purposes, but collectively for their proper worldly benefits; still an act of direct universal resumption would be considered as oppressive to the immediate sufferers, and appear extremely ungracious to the people at large. Mr. Johnston, who had the principal part in all these transactions, was subjected to all the opprobrium that could hence be attached to his public character by the suggestions of his powerful political enemies, of the aggrieved multitude, or candid enquiries, he was soon afterwards for the reasons proscribed by his ruling countrymen. Yet under these various causes of invective or incitements to criminate his conduct, no one ever thought of accusing him of injustice, in withholding the landholders bundobusty authority to collect the settled revenue from the ryots, and in transferring that lucrative employment to another description of farming contractors. In truth, the right of amildarry power is doing so, held ever incontestable until within these last 10 or 12 years, was then universally acquiesced in or completely established, and though the original sunnud under which the Company's chief agent at that time acted, expressly enjoined the continuance of the zemindar and tenants in their places; a suspension of the yearly office of farmer general, bestowed by custom on the former, was neither imagined in his own idea to be a matter of real grievance to himself, nor found fault with by the superiors of either party under individual inimical influence, strongly prejudiced, as incurring the guilt of being accessory to the smallest deviation from the written stipulations of Cossim Aly's territorial cession. Finally, Mr. Verelst in 1172 A. B. appointed supervisor of Burdwan, profiting by the errors and local informations of his predecessor, his own financial experience matured by further hustabood investigations on the spot, restored the ancient system of managing the revenue, an adherence to which, brought back the net effective standard of the three years settlement ending in 1171, fixt on the impolitic ground of extra farming, and ultimately involving a real instead of the nominal keffyet or improvements before mentioned, of 15 lacks.

To return to the general account of the district in 1102 A. B.—Under the same denomination it was of very confined dimensions, comprising no more than six or seven pergunnahs in the time of the first zemindary occupants, Kisheriram and Jagat roi of the Kehhy cast, whose names appear in history in the rebellion of Soubah Sing and Cita of Chiteva and Burdah, in the reign of Alemgeer. Tradition or uncertain family genealogy states parental consanguinity between the last-mentioned possessor of Burdwan and Keerutchund, the first of the present race on the Khalsa records, who by successive annexations in the usual mode of malzaminy operations, had in 1135 increased the jurisdiction to near its actual size, and obtained a common dewanny sunnud for the same. During the administrations of Jaffier and Suja Khan, his son Chitta sein, was in like manner vested in the office of landholder in 1146, and was succeeded in 1151 by his cousin Tilluck Chund, father of the present titular rajar Tyechund, who obtained the zemindary in virtue of a sunnud from the Company, soon after his official predecessor's death about the Bengal year 1177.

HACKIKUT JUMMA, or historical detail of the Rental Ausil and Abwab from 1135 A. B. when this district had nearly attained at its present magnitude, to the period of its cession to the Company in 1167.

CHUCKS, CIRCARS, AND PERGUNNAHS.		Ausil Toomary 1135.	CHUCKS, CIRCARS, AND PERGUNNAHS.		Ausil Toomary 1135.	
CHUCKLAH or BURDWAN.			Chuck Burdwan, 4 Circars - Brought up - -			
Circar Shereefabad:			Circar Satgam:			
Perg ^a	Burdwan, Mudded Mash - - -	3,184	1,00,262	Perg ^a 46.— { Amboah - - - -	34,091	
	Bagah - - - - -		22,105	2. { Teenhetty - - - -	1,63,801	
	Bhut Saleh Kissmut - - - - -		4,131	Circar Guelparah, formerly in Chuck.		
	Bazar Ebrahimpoor - - - - -		583	Bunder Bulasore, Soubah Orissa Perg.		
	Soomah - - - - -		16,063	Boggrey Richmy 24,263, rated 7,001		
	Soliman Shahy - - - - -		18,196	Raipoor - D ^o 42,055 - - 4,586		
14.	Sujapoor - - - - -		3,050	Tungbhoom - - - - 2,665		
	Shahabad - - - - -		20,928	Keehjoorah - - - - 1,807		
	Rekaby Bazar - - - - -		532	Total Chuck in 1135, nearly - - -		
	Aizmet Shahy Kissmut - - - - -		1,11,778	Annexations from zemindarry of Aruh in		
	Khund - - - - -		15,610	1149 A. B.		
	Lessunkeh - - - - -		60,594	Kuhazpoor, Circar Selimabad, Jageer		
	Muzuffer Shanby K. - - - - -		73,629	Circar 4,643 - - - - 9,511		
	Jehan Mudded Mash - - - - 266		54,657	Raipoor Kootwally Satgam - - 35,813		
Circar Mindarun:			Tot. Chuck. to 1167 in the moment			
	Ameerabad - - - - -		22,272	of cession - - - - -		
	Ameerpoor - - - - -		5,866	Chuck. of Hooghly, Circar Satgam:		
	Alhutty - - - - -		8,112	Perg. Bhurset - - - - 60,857		
	Balgury - - - - -		23,470	2. Jungle barah in 1135 A. B. - 1,592		
	Sein Pehary - - - - -		9,720	Annexations in 1149.		
	Semmeer Shahy - - - - -		24,127	Zemindarry of Govindez:		
14.	Jehanabad with Tup. Bardeli - - -		1,40,044	Arseh, K. - - - - 8,378		
	Chitwah - - - - -		94,189	Havillee-sher - - - - 1,920		
	Chunpanaggry - - - - -		32,592	Selimpoor - - - - 5,574		
	Sheregarrah Kissmut - - - - -		99,714	Mahomedameenpoor - - - 12,394		
	Minabagh - - - - -		14,576	Hejrah Kahly - - - - 92		
	Hosh Sefe - - - - -		27,250	Abwab Foujedarry - - - 3,091		
	Gowalehbhoom - - - - -		58,634	Fevzullahpoor - - - - 272		
	Keneyr - - - - -		4,854	14. Kahrar Jag. C. 8,623 - - 9,752		
Circar Selimabad:			Boroo - - - - 1,057			
	Ainderain, Kissmut - - - - -		24,782	Peeyunan - - - - 20,362		
	Baldanga - - - - -		20,408	Aubar - - - - 4,066		
	Pundwah - - - - -		94,282	Shaistechnagur - - - - 5,215		
	Baherah - - - - -		88,734	Chutypoor - - - - 2,769		
	Jecmolan - - - - -		49,978	Pyghunty - - - - 38		
	Jebhangarabad - - - - -		13,353	4. Zemindarry of Jagernaut Persand.		
	Hussin Futtah Mudded Mash - - - 84		20,553	{ Mudeelgaunt Circar Minderun - 49,161		
15.	Hyaltpoor - - - - -		15,238	{ Munkore - - D ^o - - 64,360		
	Havillei Selimabad - - - - -		1,10,912	{ Jehanabad, K. - D ^o - - 11,655		
	Janpoor - - - - -		8,956	{ Bhursetk Selimabad - - 12,840		
	Singhore - - - - -		6,212	Total Chuck. to 1167 - - -		
	Nessung - - - - -		19,205	2,76,354		
	Neihi - - - - -		22,583	Chuck. Moorshedabad in 1135 A. B.		
	Bellia Bussenderi Kissmut - - - -		1,05,673	Perg. Munohur Shahy Shereefabad 84,707		
	Kuhazpoor, K. originally in 1135 - -		6,637	2. Khulshalpoor Satgam 1149 - 918		
Circar Peshcush:			75. Perg. - Total Zemindarry in 1135,			
3.	{ Chunderconah Taloskey - - 6,014 }		9,617	R ^s 20,47,506, and in 1167		
	{ Bhurset - - D ^o - - 1,151 }			of which Khalsa portion 22,89,324 R ^s		
	{ Berdeh - - D ^o - - 2,452 }			Jageer, &c. - 16,802.		
46.	Carried up - - -		16,84,930	Muscoorat Deductions:		
				Nankar, &c. to the Zemindar Canon-		
				goe and other officers of government 51,286		
				Muddemash, Shah Koheb alom - 1,868		
				D ^o - Tomb of Sum sam ul Dow-		
				lahsmoth - - - - 1,666		
				Total net Ausil Jumma of the		
				Zem ^y in 1167 - - - - R ^s		
				22,51,306		
				(continued.)		

ZEMINDARRY OF BURDWAN.

HACKIKUT JUMMA of BURDWAN, Ausil and Abwab from 1135 to 1167 A. B.

Total net Ausil Jumma of the Zemindarry as
in 1167, in 3 Chucks. 6 Circars, and
75 Perg^a - - - - Brought over - 22,51,306

Abwabs to the same date:

1. Khasnoverassy - - - -	28,499	8,29,933
2. Nuzzer Mookurrery - - -	1,12,676	
3. Zer Mat-hoot - - - -	46,099	
4. Mat-hoot Feelkhanch - - -	1,10,779	
5. Chout Marhattah - - - -	3,96,562	
6. Ahuk, &c. - - - -	37,518	
7. Nuzzu Munsoorgunje - - -	97,890	
8. Towfeer on Jageer Circar in 1165 - - -	19,166	

Total Ausil and Abwab in 1167 - Rupees 31,00,405

But besides the preceding net aggregate revenue ausil and abwab, being the valued assessment of the district in the moment of transfer as entered on the public records 31,00,405; there appears to have been a kaffyet or profit unknown to the Mussulman government, realized the first year of the cession to the English, and nearly equal to a private annual douceur, stated afterwards to have been received from the zemindar by the chief and council appointed in behalf of the Company - - - - - 75,001

Total Malgoozary 1167 - - Rupees 31,75,406

N. B. There is also some reason to believe, from different intimations in the correspondence with the Court of Directors, particularly in their letter to Bengal, dated February 19th 1766, that they had obtained anticipated information of the real collections of the district, including the further kaffyet of thirteen lacks, hereafter to be realized.

Zemindarry of
Burdwan.

THE cession to the Company, of Burdwan, was in September 1760, or in the beginning of the Fussil Khereef 1167, when of the above stated malgoozary, sicca rupees 27,52,737 ought still to have been collected on account of the remaining seven months of the Bengal year. But of this sum, after defraying the expense of reducing the rebellious rajah to proper subjection, only 5,23,691 rupees were brought to public credit. In 1170, the second year of the triennial lease, and before attachment of the bazee zemeen, the gross rental was fixed at 44,81,035⁵ R^s, reduced on the Khalsa of the English residency, with salech or annual stipend to the zemindar, at the rate of 10 per cent. on the ausil, supposing his proper half allowance in nankar lands to have been included with the rest of the district farmed, and that the other moiety, under the denomination of Russoom, or commutation, on the collections, might have been bestowed as matter of favour or on mistaken grounds, notwithstanding suspension of the amildarry bundobust office, which alone conferred the right of claiming it on this jummaundy; however, the total amount received into the exchequer did not exceed 37,19,464 rupees, and from that sum was yet to be subtracted, the expense of the nuggian or money paid establishment of household troops reckoned at 2,64,000 rupees per annum, besides some other lesser articles, together with the petty disbursements of the Company stated at 35,834, in order to exhibit the net malgoozary then forthcoming from the whole territory, estimated in round numbers at 34 lacks of sicca rupees. In 1172, Mr. Verelst's financial operations commenced, and after various regulations, hustabood investigations and improvements, brought the revenue in five years to its highest standard, involving in the entire period of British administration, a kaffyet in all of thirteen lacks, or nine clear increase. Thus at the close of 1177, the total collections were sicca rupees 47,18,918, and the charges being 6,61,486, left a net income of 40,57,432. In 1178, the year after the famine, the gross settlement completely realized, was only 43,28,509 rupees, and including former balances recovered 45,16,804; the Serinjammy deductions at the same time amounted to 8,75,961. Henceforth, effectively the jumma of this district hath undergone very little variation to the present time; such changes as may appear were of a casual or temporary nature, and chiefly to be attributed to fluctuations in the rate of incurred or allowed expenditure, as set forth sometimes in the whole, sometimes partially, in the general statement of the annual bundobust. We may therefore, with safety, take this year's jummaundy as a common standard, including every article of assessment, whether ausil abwab or kaffyet, consolidated into a simple revenue levied from the several pergunnah divisions, whole or broken, of the country, according to the following authentic, though irregularly detailed Rent-roll.

ZEMINDARRY OF BURDWAN.

JUMMAUNDY KOOL, or gross Settlement of the territorial Rental forthcoming to Government from the Lands of the Zemindarry of Burdwan in 1178 A. B. and in the same year completely realized, exclusive of former balances, but involving a small share of Mofussil Serinjammy charges, incident necessarily to the annual management of the collections, as hereafter to be particularized.

PERGUNNAHS and SUBDIVISIONS, TURRES, &c.		Total Rent.	PERGUNNAHS and SUBDIVISIONS, TURRES, &c.		Total Rental.
Perg ^a	Burdwan with Aymah lands -	1,44,249	46 Perg. &c. brought up -	1,19,861	33,58,022
	Bellia-bussendery with d ^a -	1,62,199	Turres. Sooneah -	16	N. B. Serinjahary, &c. classed with the Perg ^a and Pelassahy, &c. with the Turres, &c. head, being composed of many divisions not particularized, probably contain what are called the Dewey Mehals of the Ranney.
	Baherah -	95,881	Autempoor -	3,943	
	Chundeconah -	1,68,053	Badahchy -	19,207	
	Jehenabad -	1,55,887	Ramchandpoor -	10,752	
	Kaville Schinabad -	1,48,481	Pelassahy, &c. -	4,29,663	
	Semmer Shahy -	1,11,626	Gattal -	23,222	
	Pundwah -	72,758	Jeypoor -	64,512	
	Iehom Chenan or Chitan -	84,643	Decan-badeah -	5,027	
	Sheregurrah -	1,08,332	Audich -	7,250	
	Bogah -	53,432	Kootwalpoor -	17,874	
	Gowalehbhoom -	77,552	Benodpoor -	2,824	
	Chunpanuggry -	49,603	Kerdend -	5,195	
	Chitwah -	1,00,469	Semoonda -	6,087	
29.	Jumohan -	1,17,826	26. Bundar-hout -	88,745	
	Balgurly -	83,156	Dasspoor -	36,144	
	Boggrey -	19,006	Maenohupoor -	46,683	
	Khunds-gohs -	91,600	Balickparah -	6,163	
	Jehangueabad -	67,072	Bykoutpoor -	2,407	
	Meenohar Shahy -	1,55,595	Punpun -	2,468	
	Aiznaut Shahy -	96,878	Plassey -	2,222	
	Renhetty -	1,21,439	Baldanga -	535	
	Aurderam -	30,526	Kishenagur -	324	
	Bhurset -	1,18,793	Nella -	467	
	Mundelghaut, &c. -	2,40,175	Tootmohun -	480	
	Arseh, &c. -	1,04,154	Kerpay -	1,138	
	Seinpahary, &c. -	4,01,475	Pungatty -	574	
	Beednoor -	27,526	Talook. Doarbusty -	27,712	I have made the number of Mehals in this account, to correspond with that of the Tournay rent-roll, as the real divisions of both should be the same, and might be classed, with a little more local knowledge than I possess.
	Bahmindhoom -	35,910	Selimpoor -	9,342	
29.	Burdeh -	67,618	Bhedeah Mobluck -	10,159	
2.	Selimpoor -	46,103	Bhaloodeah -	1,752	
		33,58,022	Bahy Kunchny -	530	
			2. Mekahildehy -	1,980	
Turres.	Sahsen Nafa -	19,283	Doguchettah K. of Ramkantarai -	277	
	Dehy Kelly-gong -	13,109	Ditto K. Hernarainrai -	862	
	Patolee -	28,284	Dampal -	503	
	Bunkepassy -	4,135	Beri Ramchamrai -	2,042	
	Ghurempoor -	9,836	Patlee Muscoory -	4,671	
	Soosnah -	3,655	Arseh Muscoory -	1,216	
	Sankey-Nuggry -	1,549	Jehanabad -	240	
15.	Bundar Dehy -	3,063	1. Khas Peran, &c. -	44	
	Kubazpoor -	3,593	Noabad -	983	
	Mandhundeah -	9,597	Tunkha Bazy aft Hyderbany -	141	
	Beroneleh -	2,067	Haat Kenchunagur -	3,199	
	Barajepoor -	1,803	Sahib gunje -	107	
	Mesursimpoor -	9,563		66,660	
	Kaghan -	7,706		4,28,509	
	Adoopoor -	2,708			
46 Perg ^a	Can ^d up -	1,19,861			

75 Perg^a and Turres, &c. assessed in all 1178

II.

Mr. J. Grant's
View of the Revenues
of Bengal.Zemindarry of
Burdwan.406 Appendix to Vth REPORT from The Select Committee on [No. 4.]

This revenue of 43,28,509 S^aR^a on account of 1178, was inclusive of the profits forthcoming from the Dewey Mbals appropriated to the Ranny's use, and estimated to amount to about 1,80,000 R^a additional; at the same time, the articles of incumbrance with which it was or could regularly be charged under the denomination of Serinjammy Mofussil, were, 1st. the Salienchor Moshairch of the zemindar, reckoned at 10 per cent. on the ausil; in round numbers 2,30,000 R^a.—2dly, the Muscoorat reduced to half a lack;—and 3dly, Poolbundy ordinary expenses 50,000 R^a more;—in all, making an object of 3,30,000 R^a proper to be deducted from the gross, to ascertain the net effective income of the state from the whole district; and if to the receipts of the year for the current settlement be added, as it ought (being a constant source of public supply) the annual collections made in liquidation of former balances, a sufficient fund will be established to make good casual deficiencies, as well as defray all the extraordinaries of British agency, on the most liberal scale, and yet leave a clear malgoozary to the sovereign of forty lacks of sicca rupees, which, I conceive, may be considered a moderate equitable standard for the exchequer dues from this zemindarry, under actual circumstances: more, would relatively be unfair, while almost all the other districts of Bengal are comparatively under-rated, however much the disparity is to be attributed to local knowledge in the one case, neglect or ignorance on the other. Again in 1190, the gross Jumma is stated at 43,58,026, from which deducting charges 6,22,271 R^a (including the unnecessary inadmissible establishment of the Nugdian troops, amounting to 1,03,360 R^a, with commission to a native sezawul and English superintendant 1,24,113, at the rate of 3 per cent on the collections), there remained net only 37,35,755, of which no more than 36,96,825 having been actually realized, reckoning the receipts of former balances, a recoverable defalcation of 3,03,175 results, from a comparison with the assumed standard of 1178, or rather more, from the real one of the preceding year.

But besides the expenses here brought to view, there are others necessarily incurred in the Mofussil that do not appear, though largely provided for either in chakeran lands or money, from the annual resources of the country. These are; first, an allowance to putwarries or accountants, of which there must be one for each village; and supposing the number of these to be 5,000, at sixty rupees per annum to every individual, the sum will be three lacks; 2dly, the wages of at least double the same number of pikes, or village peons, requisite to maintain the peace, secure the harvests, or enforce the collections at rupees each, make an object of four lacks more. Further, the rental of Bazeer Zemeen appropriations, must be taken into the general Jumma Khurch account of the district. The territory thus alienated, and ascertained by Mr. Johnstone, after an arduous scrutiny of 70 persons for eight months, in 1763-4 A. D. (since which, the quantity hath certainly not diminished) was 5,68,736 begas, making near a fifth part of all the arable productive ground in the zemindarry; which, estimated at 2 rupees per bega, being the valued medium rent of all the lands of Burdwan, yield an annual income to the possessors, of 11,37,472 rupees. These possessors are, undoubtedly, for the most part, the official landholder himself clandestinely, his minions, and the mutseddies of the Khalsa; whose acquiescence to such collusive benefices, under the sanctified appellations of religious or charitable gifts, at different times became necessary, as they were in their nature wholly fraudulent, and sure to be resumed, if made known to the Mussulman government. However this may be, the aggregate revenue of the whole jurisdiction in question, will then stand at about sixty-three lacks of sicca rupees. Well informed persons have extended their calculation, even to seventy lacks; but at the more moderate valuation before stated (taking the ascertained data of superficial measurement in round numbers 5,000 square B. miles, equal to ninety-five lacks of begas, of which 28½ lacks in the proportion of the Bazeer Zemeen, being a fifth of the whole above production of a rental of 57 lacks of rupees, at the rate of two R^a per bega) it may be a satisfaction to the Company in possessing the feeblest authority to determine, that in a cycle of their proper administration within the small canton of their ceded property, they have added three lacks of begas really cultivated land with nine lacks of rupees in revenue, to the extent and income ascertained, when they took charge; while in their imperial dewanny portion, instead of improvement, they have lost two-fifths of actual rental forthcoming, in the moment of acquisition.

II.

Mr. J. Grant's
View of the Revenues
of Bengal.Zemindarry of
Calcutta.

ZEMINDARRY OF CALCUTTA.

THIS little compact district, called also the Twenty-four Pergunnah Zemindarry, containing about 882 B. sq miles, chiefly south of Fort William on the eastern margin of the river Hooghly, and altogether within the chucklah of the same name, was at first formed in the manner of a simple landholder's jurisdiction in favour of the United E. I. Company, in the month of Poes 1164 A. B. corresponding nearly with the 20th December 1757 A. D.—As the various charters on which originally were founded the limited rights of an office, and latterly those of the territory itself in proprietorship, thus held before, on the precarious tenure of official occupancy, have been translated from the Persian, are in the hands of many, and may be confidently referred to as authentic documents; as the essence, tenor, and operative virtue of these several deeds, may still occasion much political discussion, and do certainly throw a great deal of light on the history and Mogul legislation of Hindostan, particularly in exhibiting a view of the nature and still uncorrupted forms of almost every species of territorial grant in this country, being the foundation and surest rule to construe, generally, the spirit of the imperial laws and constitution of India, as far as any succeeding foreign sovereign is immediately concerned, in maintaining them in full force and efficacy; at least, until a better code can be substituted in their place, after the most genuine, complete intelligence of local circumstances;—so it may be proper here, in the way of reference, just to indicate the order, date, and substance of each charter respectively, conferring a different tenure in the same property, until the final acquisition of the proprietary or lordship of the soil, by a reverendatory grant of Lord Clive's Jageer, which in fact involved all the rights of Sani of the 4th year of 11th. Perwanneh or order from the Nazim Meer Jaffier, dated 5th Rub ul Sani of the 4th year of the reign of Algemeer. 2d. About 20th December 1757 A. D. or in Poes 1164 A. B. directed to the then official occupants of every denomination, and to the ryots of the 24 pergh^a, announcing formation of the new zemindarry in favour of the Company, and commanding obedience to the latter's authority as landholder. This writ was not formal, nor could it be of any real effect, if intended of itself virtually to confer the office and rights of zemindar on the Company; and therefore—

2d. A Dewanny Sunnud was obtained the following year, then Meer Mahomed Saddoc; purporting, in the words of a petition always inserted in the body of the grant, that the inhabitants were not satisfied to pay their rents, until they could be assured by the authority of a sunnud, that the person exercising the functions of zemindar, had been legally appointed to that official trust. This instrument in the original, I suppose to be complete in all its parts; and defining the territorial genuine model of the best Mogul forms in constituting the office, or defining the individual's official rights. The jurisdiction and rights of an Indian landholder. But certainly there must be a mistake or omission in the published translation, respecting the clause conferring the individual's official rights. The universal, almost indispensable words, used in every such charter are, "that after receiving credit for the Muscoorat Nankar, &c. the zemindar is to deliver into the treasury, at proper times, the due rents of the circar, according to custom;" and as there is no mention made in the printed English copy of Muscoorat Nankar, &c. which in fact, convey all the intended permanent rights annexed to the office of zemindar, so I conclude that those terms in the original have either escaped notice, or being technical, might not have been properly understood. In every other respect, the deed, as translated, appears perfectly regular, and agreeable to the financial constitution of India; particularizing the lands to be thus conditionally held, and invariably valued on assignment, at the old standard assessment of the ausil jumma toomary, being 222,958 rupees and a fraction.

Nothing then remained but to enforce the king's and nazim's writs, which the former zemindarry occupant were more especially required to do, in the forms of the new commission. The district for the most part, had been until then parcelled out amongst a number of the inferior classes of official landholders, chowdries, talookdars, and moccuddems. The officers had either already taken advantage of the corrupt negligence of the mussulman government, or what is more probable (on the change to an uninformed English administration) in helping themselves largely to a portion of the territory entrusted to their charge, under the collusive title of Bazeer Zemeen, and to secure to themselves something more than their assigned subsistence of Nankar in rent-free lands within their respective jurisdictions. This was the necessary evil consequence of compromising the zemindarry allowance thus admitted of, with all the other indispensable charges of mofussil collections, at the fixt inadequate rate of the Bengal muscoorat; and assessing the country partially by proportionable abwabs on the ausil, instead of simplifying the demand for the whole, by enlarging alone the basis of the latter. Besides this clandestine provision however, some of the ejected landholders on the present occasion, who had interest at court, procured for themselves other official possessions separated from some of the neighbouring zemindaries, as an equivalent for what they had been deprived of in virtue of the grant to the English. Among the principal of these, was Selah ul deen Mahomed Khan, who obtained under the denomination of Saidpoor, a fourth portion of the management of the lands of the 24 pergh^a to their formerly dismissed occupants, got back, with the collusive aid of some of the Khalsa Mutseddies, all his old, in addition to his greater than equivalent new acquisitions, while no compensation seems ever to have been thought of, for the large

24. A Firman was obtained directly from the emperor himself, confirming the grants of the Nazim, and dewan of the Soubah, and further converting them now into an Altumgha, or perpetual heritable jurisdiction over the same district, in like manner as the ceded territories of Burdwan and Chittagong, with the dewanny of the rest of Bengal, were under a similar form, transferred for ever to the Company. But notwithstanding their various chartered rights, successively of higher authority and more enlarged privilege, still, in the instance of the zemindarry, it was alone the khidmut or office, like that of the dewanny, which constituted the essential legal object of the grant; the substance, proprietary lordship, and uses of the soil, were wholly and absolutely excluded in form, and in fact merely a contingency, and for all that could originally have been known to the virtual receivers of the gift, might have been altogether reserved for the Mussulman government. This difficulty, however, was soon in a certain manner obviated (13th July 1759) by a new species of jageer sunnud to Lord Clive, for all the regalities, dues and rents of the circar, collected and payable by the Company, as official landholder, into the public treasury.

A regular jagher sunnud consists of two parts: 1st. The Munsub, or rank of the person enrolled on the omrahs, with a suitable number of horse attached to the dignity supposed to be kept in constant pay, for the eventual service of the state. 2d. The Zimm, particulars of an assignment in land, or stated allowance in money, for the support of the personal and military establishment of the jagherdar. When the particulars of such a grant include a whole district, of whatever extent, whether subject to the internal management of a zemindar, chowdry, talookdar or moccuddim, that is, to the native and that the full yearly crown rent, as ascertained on the Khalsa records, by the Ausil Jumma Toomary, which must ever be the standard estimate of transferred landed property, be specified more than in value then the donee is substituted exactly in the place of government, and acquires immediately, and during the legal continuance of his grant, all the jurisdiction, rights and financial prerogatives, belonging to the high sovereign proprietor of the soil; but when only a stated amount in money is assigned in (duams or rupees) issuing partially from certain territorial sources of revenue generally mentioned, not described in the exchequer detail of valued rent, then the jagherdar is restricted entirely to the emoluments of his pecuniary income, and can have no local influence whatever in consequence, within the limits of his grant. In both these cases, however, the sunnud or complete instrument, indicating the rule, and appropriating the fund of infeudation to be valid, according to the laws and imperial constitution of India, must always originate with, and have effect solely or exclusively under the sign manual of the Mogul emperor himself, as feudal monarch and high lord proprietor of the conquered estates of Hindostan. But Alemgeer, the prince actually on the throne of Delhi, when Lord Clive's jagher was first in contemplation, had lost all real authority in Bengal, though his nominal paramount sovereignty might have been still formally acknowledged by the ruling nazim, lately created under the conquering sway of the British arms; and however much inclined Meer Jaffer might have been, to reward substantially the singular man whose bravery, fortunes and disinterestedness, had unmeritedly raised himself to the musnud of three soubahs, he could not venture, without lessening the validity and importance of his newly acquired tenure in dominion (held alone by the sword) to give virtual operation to an imperial grant of land within the circle of his proper independent jurisdiction. To remove, therefore, this obstacle in some manner, and yield to the wishes or scruples of either party, a patent was obtained from the court of Delhi, for the munsub or titular first part of the jagher sunnud, it having finally received the royal signature, and passed the great with the lesser seals of the high officers of state, on the 25th Rub ul Sani, of the 4th year of the reign; and, as if it were in consequence of or to render beneficial this mark of royal favour, a perwannah was issued by Meer Jaffer, in July 1759, but to take place from June of the preceding year, intended to remedy the deficiency of the second part or territorial assignment, wanting in the Mogul firman, and addressed to the English company, as zemindars of Calcutta, directing them henceforth to pay their rents to Lord Clive, as jagherdar, in like manner as they were before bound to do, to the established government. In a constitutional sense, however, this grant was altogether informal; and in its nature, incongruous and void from the beginning; yet a viceroy *de facto*, still to be supported occasionally by the powerful instruments of his original appointment, might always be sure of commanding implicit obedience to his writs; and the intention in this case was manifest, both to relieve the landholder from the uncertain exactions of a Mussulman dewan, and secure to his lordship an adequate private reward for the eminent personal services he was considered to have rendered to the actual soubahdar; — For the zymn or inventory of assigned lands, being the substantial second part of the jagher, thus improperly executed by the Nazim, does not specify particulars, yet it includes and appropriates to the jagherdar precisely the entire Ausil Jumma Toomary, or crown rent, and with it necessarily all the sovereign proprietary uses of the soil of the

sic in orig.

the whole zemindarry district of the Company; leaving them however in the state of an easy dependence on their own servant, for the liquidation of such surplus collections as they might be enabled to make within their subordinate financial jurisdictions, after deduction of the muscoorat, &c. customary charges of management, and payment of the sum stipulated for the assignment to Lord Clive, estimated as usual only at the old standard assessment.

Clive, estimated as usual only at the old standard assessment. Nevertheless his lordship's pretensions in 1764 were contested in England; but if the question had then been referred to the Courts of this country for decision, in all human probability he would have carried, as all nations well broke into the yoke of despotism, more especially the people of Hindostan, will ever servilely obey, learn and yield to the inclinations of that individual representative authority, which is present, felt, or dreaded, without venturing to call in question its legitimacy or extents in preference to the mightiest power on earth, in itself invisible and only manifested in the person of a delegate, whose interest may thus possibly sometimes come in competition with those of his constituent. Yet, under such circumstances, who could insure permanent influence to maintain a precarious acquisition, depending more or less, on the ever hostile disposition of succeeding servants in office to the will of their master? and the jageery sunnud of Meer Jaffier, even if it had been formal or valid, was, as it ought to have been, expressed in terms of indefinite duration, always revokable at pleasure, and absolutely as a thing of course, totally extinguished, or virtually cancelled on the demise of, or dismission, from the soubahdarry employments then actually held by the donor or donee. It therefore became advisable on the accession of Nudjem ul Dowlah to the nizamat, notwithstanding the compromise to the same effect, which had taken place in England, to obtain renewal of the instrument of territorial assignment, and that, for a determinate period of ten years, in lieu of the vague uncertainty of the former writ in point of time. It was farther necessary to secure the sovereign proprietary possession of the lands in question to the Company, after extinction of the present feudal incumbent's claim of property; for still it is to be remembered, that under all their chartered rights they were hitherto at best only vested simply in the office of zemindar, made heretable by a deed of Altumgha. Accordingly, the 23d of June 1765, when Lord Clive returned to Bengal, both these objects were accomplished in the form of, a ten years prolongation of what is termed an un-

4th.—A new Soubahdarry Perwanneh, conferring a ten years prolongation of what is termed a conditional jageer to Lord Clive, with reversion afterwards to the Company in perpetuity under similar powers, and the same forms in every other respect, as had already been observed in bestowing an original grant. Moreover, on the 12th of August following, this last deed received the sanction of a royal mogul firmaun, which for the first time, stamped legal validity on the act of assignment in favour of his lordship, and henceforth transferred to the Company for ever, in the nature of a jageer, the absolute property (the turf, the manor or barony, as it might be called in England) at the old domesday valuation of yearly rent with the zemindarry office or stewardship, in this single instance made hereditary, of all the lands of the 24 pergunnahs.

valuation of yearly rent with the zemindary and the talookdarry, of all the lands of the 24 pergunnahs.

For the ground of the port and present city of Calcutta, insulated within, or totally distinct from the zemindarry here so denominated, a grant of a very different nature from any of the foregoing was obtained in December 1758, by a constitutional formal instrument under the royal dewanny authority, descriptive of a lakheraje, or rent-free tenure of the lands and villages in question, from the month of Poos 1164; for public expedient purposes therein specified, and always necessary to be set forth in the form of a petition to the throne, to authorize the smallest diminution of the standard imperial crown rent, constituting the very essence of landed property, the original, or rather representative value of all the Mogul conquered estates of Hindostan, and the sole necessary basis of assessment, intrinsic worth, including that primitive, with every subsequent proportional, increase of assessment. As early as the reign of Furrukh Seer, in 1717, it was an object with the Company to acquire the territory, but only in the nature of a talookdarry or official copyhold tenure, generally subject (being of small ascertained value, and extent) to a certain fixed rental, calculated on a medium standard of the present collections. It appears they had already possessed themselves by purchase immediately from the zemindars then in occupancy, of the like subordinate stewardship alone privileged to be sold of a lesser district on similar terms, round their principal factory of Calcutta. Nothing could be more constitutional and just, after confirming the former talookdarry purchase, than the condition annexed to the emperor's compliance with this new requisition, that the Company should also in like manner compensate the actual possessors or holders of the territorial jurisdictions, with annexed official dues and privileges or natural benefits of occupancy; this to be acquired by one party and lost by the other, necessarily depending on some written instrument of possessory right, either a firmaun, sunnad, perwannah, pottah, the nuckill toomary jumma of the muscoorat, or literally and technically in English, a royal or dewanny charter, temporary provincial order of fixt rents, in definite lease to the husbandman, copy of the court-roll for the petty privileged farmer of fixt rents, Among the various descriptions of persons thus eventually concerned, as entitled to indemnification, the ryot or pottah holder is by far the poorest, most dependent, yet most useful subject of the state, of the sovereign's care, as being the poorest, most dependent, yet most useful subject of the state, and entitled to the largest share of the gross produce of the soil, extracted chiefly by his personal labour, always affording the only important permanent source of Indian revenue. His tenure of occupancy, is a simple written lease of indefinite duration, granted by the zemindar or other officer of government, in immediate financial management of the pergunnah; but by the established usage of the exchequer and custom of the country, a tenant thus admitted, without corruption or collusion, can never be fairly ousted from his tenement, for private ends, or the selfish accommodation of any individual whatsoever, while he continues to pay his proportion of the demands of the state, settled annually by

by general bundobusty agreement with his proper native representative, the chief landholder of the district. A wise, beneficent, though despotic monarch, when such a system even might obstruct his own particular fancy—in erecting a palace or inclosing a piece of pleasurable ground, would be the first in setting the most liberal, splendid example of scrupulous universal justice towards his helpless peasantry; who, in every instance, dividing the yearly pecuniary product of the lands they cultivate into twenty equal parts, should or do receive fifteen shares for themselves, including the expense of culture; while the sovereign is entitled to no more than four of net rentals, after deducting the remaining twentieth for the customary allowance of zemindary agency, with every other charge of interior mofussil management. Under a constitution so mild, the prosperity of the husbandman of India is unparalleled in the financial history of Asiatic administration; and no where perhaps more remarkably so, (from a rigid adherence to this very principle of securing possession of the villagers, often for many successive generations, on the ground of their indefinite pottah leaseholds,) than within the jurisdiction of Calcutta and the 24 pergunnahs. In other districts, the zemindar, chowdry or talookdar, or some such officer of government, necessarily intervenes, and is made the channel of purchase or compensation, as well on his own behalf as that of his subordinate tenantry. Sometimes, no doubt, with the accomplished fraudulent effect even of reversing the rule of natural and civil right, by taking three-fourths of the money received to themselves, and giving only the equivalent of their own twentieth Muscoorat allowances to the poor ejected suffering ryots. But the Company, as zemindar, have never interfered in the innumerable daily purchases of land made within their first great official jurisdiction; every buyer rather impolitely is permitted to make his own terms with the needy occupant, who derives exclusively the entire benefit of the sale; and the idea is now carried so far, that the old pottah possessors of a part of the ground on which Fort William hath been erected, though doubtless they were, on removal, otherwise indemnified, lately had it in contemplation, or might have been instigated, under the sanction of the mogul law, to be interpreted in a British court of justice, to claim their indefinite leasehold property from the Company acting in the capacity merely of zemindar, when the land was originally taken and thus appropriated, but without reflecting on the public expediency of the thing, or the despotic proprietary rights afterwards acquired, which left the higher party sovereign arbitrators in their proper cause. But Jaffier Khan, who ruled Bengal when Furrukhous Firman was obtained, jealous perhaps of such a privilege of settlement bestowed on foreigners, could always prevent the execution of the king's writ; and it seems probable, that the influence, unwillingness of the talookdars or inferior tenants, then in occupancy, to dispose of their respective interests in the 38 petty villages, commanded to be transferred alone on these terms in talookdary tenure to the English, might have been held out as the ostensible cause of suspending the operation of the imperial mandate, until the succeeding revolution at Delhi, gave almost independent sway to the opposing provincial Nazim.

On reviewing all these various title deeds of official or absolute territorial property, acquired by the East India Company since the battle of Plassey; considering the letter and spirit of the several grants, bestowing successive rights in ascending gradation, repeated removals of one zemindar to make room for another, as a thing of course; a power frequently exercised, and never once controverted under the Mogul government, when done simply on grounds of implied expediency, through the formal constitutional authority of the royal dewan; but above all, considering the practical experience of thirty years, obliging in a manner the representatives of the Company to ascertain, at least in virtual effect, precisely all kinds of existing jurisdiction, right and privilege, some time or other enjoyed by their constituents, and annexed to every office, trust, occupancy or proprietary holding in land, to be found in the whole system of financial administration in India; it may be allowed, that the corps of British civil servants thus employed, ought to be better instructed in theory, as they must necessarily be in the practice, of all such topics under present discussion, than any similar description of native officers, now living within the three soubahs of Bengal, Behar, and Orissa; even supposing the latter to be as entirely disinterested in the issue of the questions agitated, as the reverse is notoriously and demonstratively the case. In truth, however, anciently the former were contented with mere practical knowledge; and it is only within the last twelve years, that any attempt hath been made to establish certain speculative opinions on the subject of financial rights. These opinions have never been publicly examined, compared, or digested with proper local intelligence. They coincided with principles of European legislation, and caught the prejudices of the people; but I believe they will be found almost in every material instance opposed to fact, and to rest on no solid foundation whatever, brought forward in proof as applicable to the actual circumstances of the country. Nevertheless, with a few exceptions, all the present revenue civil servants in office, have been educated, since the promulgation, and therefore in some degree under influence, of the new prevailing doctrine; which if yet easily in itself to be overturned, may on this account, seconded by native information, withstand the attack of many succeeding enquiries.

ZEMINDARY OF CALCUTTA.

AUSIL JUMMA TOOMARY of the 24 Pergunnahs and Town of Calcutta; constituting at once the Zemindary Chowdrah Tolookdary of the Company, and Jagere of Lord Clive acquired by sunnud, in 1758; together with the amount of Abwabs or Towfeer, as found established on the basis of that original assessment, in the moment of Acquisition; making the whole Bundobusty Rental then forthcoming from the Lands in question, to the Government proprietor and official occupant of the Soil.

CHUCKS, CIRCARS AND PERGUNNAHS.		Ausil Toomary Jumma of 1135.	CHUCKS, CIRCARS AND PERGUNNAHS.	Ausil Toomary Jumma of 1135.
Chuck. Hooghly, - - - - -			Ausil Jumma Toomary of the 26 perg ^s zem ^y . and Jagere, in 1164-5 - Brought forward	2,22,958
Perg. Calcutta K. Jagere Circar - 14,616		28,482	Abwabs, &c. to the same date:	
Khaspoor - - - - -		3,337	Per. Khaspooreessy - - - - -	8,304
Meydenmul - - - - -		2,119	2. Zer Mathoot - - - - -	5,131
Mogurah K. - - - - -		24,504	3. Alahoot Faulkhanah - - - - -	632
Barjhaty - - - - -		6,149	4. Nazeranah Mokamrey - - - - -	25,000
Ekhiyarpoor - - - - -		7,923	5. Chout Marhattah - - - - -	30,195
Deean Jagur - - - - -		60	6. Maser Munsoorguges - - - - -	14,183
Shahnagar - - - - -		2,119		83,445
Azimabad - - - - -		10,000	7. Towfeer on Jagere Circar 1165; viz. in	
Moondagacha - - - - -		3,119	Perg ^s { Calcutta - - - - -	30,803
Pecha Kolly - - - - -		3,119	{ Hattiahar - - - - -	26,026
Hattijury - - - - -		8,119	{ Mada - - - - -	8,404
Manpoor K. - - - - -		6,787	{ Akberpoor - - - - -	2,084
Paikan K. - - - - -		3,43		68,012
Haville She K. - - - - -		16,702	8. Keffyet on the Khalsa portion	1,80,621
Mobai Nazeranah of Mobai and Wazir		22,119	Deduct actual Serajamary	
Panna - - - - -		4,192	charges incurred by the	
Mogurah K. - - - - -		182	zemindar, and rather ex-	
Mogurah K. - - - - -		2,228	ceeding his proper allow-	
Amcerabad K. - - - - -		3,650	ance of 10 per cent. on the	
Shahpoor - - - - -		1,204	Ausil, including Muscoorat	1,60,690
Abwab Foujedary K. 2 M. hals		4,501		
Sayer of Hattiahar, &c. koot Ekha		7,420	TOTAL Ausil and Abwab, &c. of Z ^{my}	5,35,105
Ghurs Circar Selimabad - - - - -			bring also the Jumma Rickmy, or recorded	
Chuck. Burdwan, - - - - -			value of Lord Clive's Jagere, when assigned	
1. Bellia Bussenderry - - - - -		2,719	to him from half the Fossil Rubbe 1165,	
27. Mehals, - - - - -		2,22,958	A. B. or beginning of July 1758, for the	
the Company's zemindary and Lord			support of a munsal, 6,000 personal, and	
Clive's jagere, in 1164-5, A. B. - - -			5,000 horse, on the establishment of 5	
Of which Khalsa portion - 1,78,954 } S ^a R ^s			months pay, collected in original rental,	
Jagere Circar, &c. - - - - -		44,003 }	or with improvements 2,44,04,031 daums,	
			at 40 each S ^a Rupee - - - - -	
MUSCOORAT.				
Compromised allowance for Nanker, &c.			Lakheraje Talookdary of the township of Calcutta, Chuck	
Mofussil charges, for all the above dis-			Hooghly, Circar Saragam, under the description of Cal-	
tricts, when held in small separate zeminda-			cutta Soonanoory and Groundpoor, rated in the Jumma	
ries, was R ^s 1,911, which now of			of Sultan Suja, in 1717 A. D. 1795, R ^s ; but in the reformed	
course made part of Company's annual			standard assessment of Jaffier Khan, in 1722, set forth in	
receipts, and therefore not to be de-			the Ausil Toomary of 1135, A. B. valued as follows:	
ducted.			Perg ^s { Calcutta Jagere Cir. 765, in all 1,062	
			{ Amcerabad K. - d ^o 1,254, - 2,415	Ausil
			{ Paikan K. - - - - - 1,894	Jumma
			{ Marpoor K. - - - - - 331	5,712
			{ Abwab Foujedary - - - - - 8	
			of which, Jagere portion 2,019, & Khalsa 3,692 R ^s .	
			Towfeer on Jagere circar, to 1163 A. B.	
			viz. Perg. Calcutta 1,530, and Amcerabad	
			1,592 R ^s in all - - - - -	3,123
			TOTAL Ausil and Ezafa of 20 ¹ / ₂ petty Hamlets,	8,836
			and 2 Bazars, being the new Toomary standard	
			assessment in December 1757 - - - - -	
			Keffyet or Profits of every denomination, ground	
			rent, farms and duties, realized by and pro-	
			perly belonging to the Company as Talook-	
			dars, prior to the revolution of 1517 - - - - -	98,295
			Total Talookdary - - - S ^a R ^s	1,07,111
			Carried forward - - - - -	2,22,958

THE preceding Rental of 5,35,105 R^s as the established due of government before and after the zemindary sunnud to the Company, and until the grant of Lord Clive's jagher, stands in fact confirmed on the public records, more especially in the 4th Report to Parliament in the inquiry of 1773. The former official charter to have operation from the month of Poos 1164 A. B. or December 1757, henceforward gave the Company as zemindars, certain indefinitely permanent rights of territorial jurisdictions, as well as powers of agency to collect and pay into the treasury the lawful revenue of the exchequer, when not expressly deprived of or superseded in this annual revolving branch of their financial trust. Accordingly it appears, by a letter from Mr. Holwell, June 11th 1759, to the then Council of Calcutta, that the lands of the 24 perg^s, or at least the greater part of them, had actually been in possession before that date 16 months, ending, as ascertained by a subsequent letter, with the Bengal fussilly year 1165, or 11th, perhaps prolonged to the 30th April 1759. In that period, had been received altogether, a net rental, including the Ausil of S^r R^s 6,06,985; of which the credits for the first twelve months passed in the Company's books, after deducting a trifling charge of 5,527, are stated at 4,38,900 rupees, being nearly in the proportion of three-fourths of the whole. Precisely six months after the zemindary acquisition, the jagher or incumbent proprietary of the same district, was assigned to Lord Clive; and the Nabob Meer Jaffier, in the mean while, as acknowledged sovereign representative had a title to and received in April 1760, the total amount of that prior half year's collections, estimated at S^r R^s 2,12,332. But this sum was probably alone on account of the khalsa portion of territory transferred immediately in management to the Company in virtue of their sunnud, and of which the clear annual recorded income, as before set forth in the detail of the nusil abwab and keffyet of the bundobust of 1164, being 4,23,089, was nearly of course double the payment made to the soubah. The surrender of the smaller share of the 24 perg^s taken from the appropriated jagher portion of the country belonging to the Nazim himself, could not in delicacy or propriety have been required, before the conclusion of the year 1164, or 11th of April 1758; from which time, the assignment to Lord Clive, only three months rental, ausil and towfeer, became due to the nabob, in strictness not exceeding 28,000 S^r R^s, though with arrears or former balance, amounting really to 32,120 or current R^s 37,261. In a note to the statement laid before the House of Commons from the India House, it is remarked, that an annual payment of S^r R^s 2,22,958 for the king's rents, appeared to be obligatory on the Company, in terms of the nabob's sunnud, granting their newly formed zemindary; and it is supposed that the two above-mentioned sums paid to Meer Jaffier, making together 2,44,452 S^r R^s, might have been on account of these rents, preceding the grant of them to Lord Clive as a jagher. But this was impossible, because only half a year had elapsed, and consequently no more than a moiety of the specified crown rent could be due between the period of the Company's taking charge of the jagher assignment in question.

It may then very naturally be asked, what advantages the Company were to derive from their zemindary, thus bound to pay the whole of their collections, original, with increased assessment to government, yet restricted in their proper emoluments of muscoorat, &c. to a compromised allowance at the utmost of 20,000 rupees, for serinjammy charges, if the investiture of the sovereign proprietary rights in their own servant, had not thrown the power into their hands, to extend the constitutional limits of their grant? 1st. Mr. Holwell suggests an answer to the question, by ascertaining that frauds were committed by the former landholders, in levying from the ryots more than they accounted for to the exchequer, and by proposing an experimental proof in letting the lands for three years at public sale, but in well known entire pergunnah divisions, to responsible men; not, as hath been since tried, by indefinite farms of unknown extent and value, to ignorant or wholly irresponsible persons, who yet had to struggle against the personal interests, natural influence, and local experience of powerful zemindars, whose authority was only partially suspended. The result brought a new keffyet of upwards of two lacks into the treasury, in a net effective rental of 7,65,700 S^r R^s per annum to July 1762, and subsequently exclusive of the salt khaliaries. 2d. Mr. Verelst's report of 1767, found on the completest most authentic hustabood investigation ever executed in Bengal, precludes even the necessity of any other reply, than the bare statement of the fact of his having brought to light (soon afterwards to be realized) a further profitable increase of seven lacks, under the proper technical denomination of towfeer, involved in a gross rental, moderately estimated at 14,65,000 S^r R^s, or a clear malgoozary of fourteen lacks, deducting near 30 per cent. on the ausil for charges proceeding from former territorial, and yet existing funds, of 8,80,000 beghas of productive ground, exclusive of the mobai, &c. salt farms, sayer duties; the whole town or Dus of Calcutta, and besides fraudulent alienations of bazee zemeen, 2,02,481 beghas, more pretended by the preceding zemindars on relinquishments of their profession to have been given away in religious or charitable donations, though for the most part, clandestinely held by themselves as an emolument of office, under cover of their jumma bundy or compromised agreement of annual renewal with the sovereign for the supposed net entire revenue forthcoming from the district, and still is retained even after their dismissal, to the prejudice of the Company as succeeding official landholders. In short, after various apparently unnecessary fluctuations in the stated assessment of the 24 pergunnahs, it was reduced in 1190 or 1784 A. D. when the pecuniary equivalent of Lord Clive's jagher had finally ceased to be paid, to a gross jumma, always exclusive of the income from salt, of 1,44,000 S^r R^s or about ten lacks, clear of all Mofussil Serinjammy expenses. The causes of this great defalcation, in a period of 16 years, seem too notorious to require recital. They are set forth in part in the imperfect or garbled hustabood account of the Aumeens in 1183, where 1,32,000 beghas of Baze Zemeen, annually worth two lacks of rupees, appear to have been recently alienated, and by no means

means in the least to be compensated for, by the discovery of 2,51,000 beghas of Khas Pateet pasture or unproductive jungle territory, unnoticed in Mr. Verelst's original more accurate survey, partly in an unaccountable reduction of one lack further, appearing on the same record in the ordinary rental of tenanted ryotty farms, six and a half lack of beghas in extent; when the real value of lands around of Calcutta hath rather been constantly increasing; and in short they are entirely manifested on the face of the Bundobust settlement, in which a new allowance of 10 per cent. upwards of a lack of rupees additional, is made to the re-admitted zemindars, including those of Saidpoor Hoogla, and in lieu of their former Muscoorat deductions, but altogether in prejudice of the Company's indubitable chartered rights, acquired through the official management and perpetual sovereign proprietorship of the 24 pergunnahs. A lost revenue of four lacks of rupees, may therefore here certainly be deemed recoverable.

As to the town of Calcutta, its rents have been rapidly on the increase; though latterly by unconstitutional means, in admitting, as it would seem unnecessarily, the interference of a British court of common law, to give efficacy by registration, to a simple financial operation of the Bengal exchequer, in levying a house tax of two or three lacks of rupees, to defray the expense of cleansing and ornamenting the place internally, besides a revenue before collected (exclusive of the customs or port duties of 1,10,000 S^r R^s) of which, about one-third under the head of Chowkydarry or Police tax, to retain an un-disciplined battalion of tannahdars and peons, constituting the only established guard or night-watch of the city; more precisely in 1190, the gross jumma was 1,22,418, and charges police were 45,875 S^r R^s.

TANNAHDARRY OF CHITTAGONG.

THIS maritime frontier garrison district, in the South-east extremity of Bengal, towards the dominions of Arrakan, called also Islamabad, from the period of complete subjection to the Mogul empire, in the reign of Alemgeer, about the year A.D. 1665, is, in all its dimensions, 2,987 square miles of unproductive, hilly, and plain arable ground, nearly in the proportion of two to one; and is divided into four moderately large, and 140 very small pergunnahs, partitioned among at least 1,400 petty landholders, in consequence of the whole district having originally been assigned, chiefly in Jagher Ahsham, or provision for the Mootaireh militia, or garrison troops, constantly maintained there, for protection against the incursions of the Moggs or Arrakaners, and receiving their pay in small allotments of land, which, in process of time, became so many distinct zemindaries, when the military establishment ceased to be of use, and its territorial appropriation resumed for the benefit of the exchequer. Mr. Verelst, in his evidence before the secret Committee of the House of Commons, 1773, states, that a crown rent of sicca rupees 68,422, called the ausil, had been levied in 1713, from the occupants of this tannahdarry district; that henceforth, to the year 1727, one-fourth of that jumma, and to 1734 as much more were added to the first assessment; and that by several subsequent augmentations to the end of 1759, near the period of cession to the Company, the ancient crown rent, risen to 3,31,529 S^r R^s, being at the rate of 4th 13th 10th for every rupee of original crown rent. But according to the ausil toomary jumma of Jaffier Khan, exhibited in the rent-roll of 1135 A.B. continued with Towfeer, and its improvements to Cossim Aly's grant to the English in 1167, corresponding with the local Moggy year 1122, or A. D. 1760, the total bundobust in the moment of acquisition, should be stated as follows; viz.

Chuck. Islamabad, Circar of the same name, or Chatgam.			
Perg.		- Ausil	
	Havilla, Chatgam	-	21,856
	Jugsillah	-	35,135
	Ducankole	-	21,235
	Bunder Alemgeernagur	-	14,825
	Futtehabad	-	5,923
	Soochna	-	4,050
	Arungnagur	-	2,268
18.	Khoord, Khan Jehanabad	-	2,419
	Taragurrah	-	3,491
	Debang	-	4,401
	Serwapilly	-	2,197
	Narsingabad, Shanabad, &c.	-	13,298
	- 6 Nemuckhury, or salt mhal	-	13,177
	Sayer of Chatgam	-	

126 Small pergunnahs, rated altogether in the ausil, at -

44 Perg.—Total of the Tannahdary S^r R^s -

Total Ausil of Chittagong, brought forward; viz.
Jagher Mootaireh, Tannah Islamabad, by Tunkha Ahsham or military assignment on B. under Alemgeernagur, &c for provision of the garrison troops, 3,532 men, entitled to a yearly pay of 1,50,633 R^s, actually receiving 1,50,251
Jagher Mushroot Foujedarry, to the commandant, issuing also from the same commandant, Bunder Alemgeernagur, head of territory, but latterly resumed and incorporated with the khalsa funds prior to the year 1164
Jagher Nowareh, marine establishment, with the lesser assignments to two provincial daroghas of the artillery, in both departments -
S^r R^s 1,76,795
Towfeer on the military and marine jaghers, to the year 1163 A.B. - 1,17,962
Keffyet subsequently to the aforementioned date, but prior to 1167, on the jagher mushroot, when consolidated with the khalsa territory - 40,378
Deduct half bundy charges of the neabut, still actually incurred - 12,000
28,378
Total Ausil and Ezafa of Chittagong to 1167, S^r R^s 3,23,135

In 1178, the year after the famine, this original net bandobust rental of 3,23,135 R^s was encased that is to say, on further local knowledge of the country and its true revenue, had been found really only part of an actual clear malgoozary of 4,66,428, collected yearly from the ryots, after allowing a deduction of 12 per cent. on the receipts of the treasury for defraying all ordinary charges of mofussil management. The native Amins in 1183 state the total sources of public income to be 1,52,877; Abwabs, prior to 1179, rupees 4,08,559, and others imposed subsequently under the denomination of khurcha, or expence, 1,07,072 more; amounting altogether to a gross rental, exclusive of Plateka, of 6,68,529 Dasmasha rupees, about 6 per cent. worse than sicca; and besides a baze-zameen alienation of 2,73,202 beghas, probably of the richest cultivated ground in the whole district. Nevertheless, in 1190 the gross jumma had fallen to 4,88,751, and the net settlement to 4,03,722, leaving a recoverable defalcation on comparison with the realized bundobust of 1178 of 8 R^s 49,408 after deducting from the latter 13,298 R^s; the original included value of the salt farms, henceforth to be separately accounted for.

SAYER OF THE CEDED LANDS, PROPERLY THE CUSTOMS OR PORT DUTIES OF CALCUTTA.

Customs of
Calcutta.

THE Customs, or Port Duties of Calcutta, levied generally at the rate of 4 per cent. on foreign and 2 per cent. on inland imports ad valorem, formed the principal source of the Company's income in Bengal before the revolution of 1757, and were originally established I believe to defray the expence of

ABSTRACT of the MAAL and SAYER, KHALSA and JAGEER, or TOTAL RENTAL of the Soubah of Vm. 1135 A.B. at the last correction of the Ausil Toomary Jumma, or original Assessment, serving as the Agreement in behalf of the Company;—in 1169, or 71, immediately anterior to that Settlement, before the or M. R. Khan's subordinate Agency;—and finally in 1190, after a lapse of nineteen years of formal British mens of Total net yearly Revenue, on comparison with the one immediately antecedent to the territorial and derived from the Soubah of Behar and Chucklah of Midnapore in Orissa, applicable to the same Periods, the extent, the old, established, and improved Mogul Rental; as well as the actually diminished modern ment of all the British dominions, commonly considered dependencies on the Presidency of Fort William in Bengal,

Territorial and variable Funds of Revenue, classed in Provinces or lesser Subdivisions of Country.	British Square Miles.		Number of Peig whole or broken.	(1.) Ausil Jumma Toomary of 1135.	
	General Dimensions.	Supposed Productive Portion.		Gross.	Net.
BENGAL, Dewanny Portion, Maal and Sayer, } Khalisa and Jageer - - - - - }	82,099	62,000	1,437	1,14,10,285	1,11,35,559
Ceded Lands - - - - - d° - - - - }	9,043	8,000	243	27,05,879	26,49,148
Town of Calcutta and Port Duties, ex. of House Tax	- - -	- - -	- - -	- - -	- - -
TOTAL Soubah of Bengal - - - - - }	91,142	70,000	1,680	1,41,16,164	1,37,84,707
BEHAR, the whole Soubah Maal, Sayer, Khalisa and } Jageer, inclusive of Baughelpoor, Ramgeer, &c. }	51,973	26,000	287	95,56,098	72,43,043
ORISSA, the Chucklah of Midnapore - - - - - }	6,102	4,000	45	11,43,878	10,33,657
TOTAL Gross Bundobust of, and recoverable } Defalcation in, the then Provinces - - }	1,49,217	1,00,000	2,013	2,48,16,140	- - -
SERINJAMMY Charges of Mofussil management, settled with the zemindars by com- promise, or according to the full expence incurred, estimated at one-fifth of the entire original Collections, including their own Muscoorat, &c. Allowance of one-tenth; the whole to be deducted from the gross Jumma - - - - - }	- - -	- - -	- - -	27,54,733	- - -
NET REVENUE, clear of the Expence of Native Agency - - - - - }	- - -	- - -	- - -	- - -	2,20,61,407
SUDDER, extraordinary Charges of European Management, alone incident to, and therefore to be deducted from, what is termed the net Settlement of the Company, in 1190, and in which there appears proper for resumption, to be added to the amount of recoverable defalcation, the excess of twenty lacks of rupees unnecessary expenditure, on account of Dewanny Adawlut, &c. - - - - - }	- - -	- - -	- - -	- - -	- - -
TOTAL Net Settlement of the Company, in 1190, with recoverable Defalcation thereon yearly throughout the three Provinces, on comparison with the proper standard of ascertained Revenue, at the period of territorial acquisition, or subsequently - - - - - }	- - -	- - -	- - -	- - -	- - -

REMARKS EXPLANATORY OF THE PRECEDING ABSTRACT.
(1.) Ausil Jumma Toomary:—The gross assessment of Bengal, exclusive of the ground rent of the town of Calcutta, 5,712 R^s granted in lackorage or free tenure, is, agreeable to Jaffier Khan's standard

Of late years the amount collected under this head, has been very considerable, and is still increasing. In 1190 A.B. or 1783-4, it was 6,11,102 in the whole, or net 5,44,244 S^a R^s; but on a five years medium, ending the 30th April 1785, the gross receipts were 4,38,923; and in like manner the charges, exclusive of those incident to the institution of the board of customs, were, on an average 71,431, leaving a clear produce of 3,66,492 S^a R^s. Were the improving state of this branch of revenue to be attributed to the growing prosperity of internal industry or enlargement of profitable foreign and English trade, no reasonable objection could be made to the burthen of the impost thus exacted, at the present grand emporium of European commerce in India; but it is notorious that the increase chiefly arises from the recent vast addition to the number of British inhabitants residing within the dependencies of Fort William, and consequent greater consumption of articles of luxury imported from abroad, such as teas, &c. from China; wines, spirituous liquors, with a variety of manufactured goods directly or indirectly from France, Holland, Denmark, Italy, and the dominions of Portugal. Such a duty therefore is now levied in Calcutta, in addition to what is called the government customs, of 2½ per cent. universally; and the only constitutional general impost of the kind established throughout the country under the Mogul authority, must be considered, a heavy impolitic incumbrance on the natural proper trade of Bengal, which of course would center almost exclusively in the capital sea port town of the dependent provinces, if this exaction did not throw a larger share into the neighbouring European settlements. At any rate, the establishment of a double custom-house in the same place, and for similar collections, appears unec-
nomical, and wholly unnecessary.

Bengal; as set forth in the preceding Sheets, under Thirty-two general Heads, at four different Periods; foundation and standard of Comparison for every subsequent Bundobust;—in 1172, on concluding the first Dewanny great unaccountable reduction in the Annual demand on the Country, which took place at the commencement of Administration;—With an Estimate of the Loss or recoverable Defalcation appearing by the last of these State-
acquisitions of the Company:—Also an Abstract of the similar Funds of Annual Income, detailed in a former Work, with the like deduction of comparative deficiency incident to the latter. The whole exhibiting a Summary View of collections, allowing throughout for the same articles of necessary incurred Expenditure in the financial manage-
to the 30th April 1784.

(2.) M. R. Khan's Bundobust, in 1172.		(3.) Preceding Jummahundy of 1169 or 71.		(4.) Company's Settlement of 1190.		(5.) Loss or recoverable Defalcation on the latter.
Gross.	Net.	Gross.	Net.	Gross.	Net.	
1,60,78,264	1,50,48,333	2,26,72,936	2,17,04,175	1,59,08,993	1,33,29,254	87,92,963
- - -	- - -	63,17,395	58,53,130	59,93,281	51,00,547	7,52,583
- - -	- - -	4,76,692	4,03,158	6,65,662	6,20,787	- - -
1,60,78,264	1,50,48,333	2,94,66,824	2,79,60,463	2,25,68,936	1,90,50,588	95,45,546
95,56,098	58,19,683	96,76,881	64,37,183	52,45,723	45,54,307	18,82,876
- - -	- - -	17,56,053	14,04,843	9,35,321	8,05,239	5,99,504
2,56,34,362	- - -	4,08,99,758	- - -	2,87,49,980	- - -	1,20,27,926
47,66,346	- - -	50,97,269	- - -	43,39,746	- - -	- - -
- - -	2,08,68,016	- - -	3,58,02,489	- - -	2,44,10,231	- - -
- - -	- - -	- - -	- - -	- - -	27,89,346	7,89,346
- - -	- - -	- - -	- - -	- - -	- - -	- - -
- - -	- - -	- - -	- - -	Sicca Rupees	2,15,20,888	1,28,17,272

standard Rent roll completed in 1722 A.D. and corrected by his successor Suja to 1728. It includes the muscoorat, or compromise with the zemindars, for all charges of mofussil manage-
ment, and some articles of extraordinary or subduty expences, which being deducted leaves the clear

Explanatory Remarks
of the
above Abstracts.

Appendix to Vth REPORT from The Select Committee on [No. 4.]

II.

Mr. J. Grant's
View of the Revenue
of Bengal

Explanatory Remarks
of the Abstracts.

clear residue of the khalsa shereefa, heretofore annually remitted in specie to Delhi, or appropriated in Jageer to the civil military and marine imperial establishments of the province, in the proportion of about a crore and five lacks to the former, and thirty-two lacks to the latter. —The Behar Toomary, formed in 1750, is a jumma kaumil, or complete Assessment; and the charges to be deducted are about 24 per cent. on the gross settlement, leaving a large residue of net income, then for the most part assigned in jageers.

(2.) M. R. Khan's gross Bundobust for Bengal, includes simply the Muscoorat allowance, and two new heavy articles of expenditure at Dacca and Curneah. From the net Toomary Rent-roll of Behar in 1765, was deducted, jageer grants for nine lacks, and nearly six lacks more on account of Baughelpoor, &c. dismembered.

(3.) Cossim Aly's gross Jummaundy of the Dewanny portion of Bengal in 1762, included, besides the compromised charges of Muscoorat, a serinjammy allowance for such districts as had been valued either partially or in toto, by Hustabood investigations; and to his net Settlement of 2,14,09,175 is added 2,95,000, for resumptions or improvements in Sylhet, Rungpoor and Rajemhal, to the year 1765. Behar is stated, as it ought to have been rated at the latter period; and the ceded lands, as valued by Hustabood operations carried on under the Company's proper administration.

(4.) Settlement of 1190 A.B. or 1783-4, for the three provinces of Bengal, Behar and Orissa, stands in the annual general Statement of the revenue in gross at - - - - - Rs 3,01,35,474

From this, is deducted abatements of rent made in course of the year 6,76,753
Also duties on Salt, which make part of the profits derived from the manufacture and sale of that article, altogether brought to credit in the estimate of resources, or in the public book under a separate head of account, and to which might be added the salt jumma of Hedjeelee, three and a half lacks more - - - - - 7,08,741

And subtracting from the remainder all charges of the collections, being - - - - - 21,29,092

The net Bundobust is reduced to the actual standard of the current year's agreement - - - - - Rs 2,16,20,888

The Sayer, or duties, making part of the preceding jumma, and exclusive of the estimated impost on salt, are rated in all at - - - - - 16,56,935

Ordinary and extra charges of the Board of Customs - - - - - 5,17,499

Drawbacks, &c. on goods re-exported - - - - - 11,39,436
- - - - - 1,58,276

Net Amount passed to credit in the above account, and distributed under the heads of Dewanny lands, town of Calcutta, and soubah of Behar - - - - - Rs 9,81,160

(5.) Estimate of Loss, or recoverable Defalcation, arising on comparison of the net Settlement of 1190, with that which actually existed 19 years before, until the Company's accession to the Dewanny, is calculated on balance of the accounts of included districts; among which, three or four, such as Bishenpoor, &c. were improved in rental.

N.B.—The Annual Balance incurred on the Ausil Jumma Toomary, when the country was not overrun by an enemy, did not, and could never fairly exceed, a few thousand rupees. The balance of M. R. Khan's first bundobust in Bengal, uncollected at the end of the year, was 15,40,851. That of Cossim Aly's in 1169 uncertain; supposed to be small, as he is accused of rigour, and that he added very little to the established assessment of the soubah. In 1164 it was 18,79,891; but in 1171 (the year immediately preceding the acquisition of the Dewanny, as stated and carried forward by M. R. Khan) it was not more than 4,10,345. The balance of 1190, throughout the 3 provinces, was 23,54,824, of which, about fourteen and a half lacks for Bengal, including the salt balance of Hedjeelee; or if deducted, the gross jumma ought in like manner to be diminished. On the whole, the balance incident to the three last settlements of the revenue, may be estimated at par about fifteen lacks for Bengal, always to be realized in course of the succeeding year.

III.

SUPPLEMENT to the "Historical and Comparative Analysis of the Finances of Bengal, from the Mogul Conquest to the present time."—Containing,—A similar Disquisition on the Revenue of the dependent DOMINIONS OF SOUBAH BEHAR; CHUCKLAH OF MIDNAPORE in ORISSA and, the ZEMINDARRY OF BENARES, in SOUBAH ALLAHABAD.—Calcutta, June 30th, 1787. By James Grant, Esq.

SOUBAH BEHAR.

THIS Province is one of the most fertile, highly cultivated, and populous of Hindostan, in proportion to its extent of plain arable ground; which may be computed twenty-six thousand square British miles, divided naturally into two nearly equal portions of territory, north and south of the river Ganges, running here its intermediate course easterly 200 miles.

One of these grand divisions, stretching northerly 70 miles horizontal distance, to the forests of Nepal and Morung, at the foot of the lower range of the great Tibetan mountains, is separated from Goruckpoor in the soubah of Oude on the west, by the Gunguck, with a very indistinct line of connection to mark a crooked frontier of sixty miles between that river and the Dewah; and on the east, it is wholly bounded by the district of Purneah in Bengal, which properly, until the year 1732, extended on that side no farther than the river Cossa in its ancient channel, but has been since considerably enlarged in a parallel direction, by annexation of the pergunnahs of Derhempoor, &c. dismembered from the circar of Mongeer, dependent on Behar. The area thus described, being one uninterupted flat, hath always, from the period of complete establishment of the Mogul government under Akber, been subdivided into its present four greater civil divisions of circars; of which, Tirhoot, the most easterly, comprises in square dimensions about two-fifths, and Hajeepoor, Sarun, with Champaran or Beteak, each comprehending near one-fifth more, make up, inclusive of four dissevered pergunnahs of Mongeer, the remainder of the whole northern portion of territory; assessed in all, though containing one half of the arable lands of the soubah, at no more than a third of the entire annual income.

The other grand division, extending south of the Ganges 60 miles to that range of hills, called in sanscrit Bindea-chil, and which here separates the lower plains from the Balagaut, or elevated mountainous region, common to the interior of Hindostan, is divided from the circar of Chunar, in the soubah of Allahabad, on the west by the river Carumnassa; and from Bengal on the east, by a branch of the southern hills, which curving to the north, forms at its extremity near the banks of the Ganges, the boundary pass of Telliagurry, on the confines of the district of Rajemhal. The circar of Behar in the middle, occupies about one half of the whole level area of this great southerly division; the plains of that of Mongeer on the east, take up a sixth more, including in this share only, a fourth part of the dimensions of the district entire, with all its mountainous dependencies; and Rhotas, the southerly and western circar, being the seventh, lying chiefly between the rivers Sane and Carumnassa, anciently completed the number, with the flat extent of all the civil financial subdivisions of the soubah; but more recently, an eighth circar, called Shahabad, hath been formed of that half portion of the latter, comprehending the zemindary of Boujeepoor, and which, situated altogether between the two last-mentioned rivers, stretches northerly quite to the banks of the Ganges. Comparatively, however, this moiety of the assessed arable lands of the whole province, on account of the superiority of its soil and produce, particularly in the rich commercial article of opium, yields near two-thirds of the total annual revenue.

But in addition to both these grand divisions of productive territory, which excludes from the proper area of the three southerly circars, a straggling hilly country little worth, of 8,000 square miles; a third, and elevated adjoining region, still further to the south, forms a part of soubah Behar, no less extensive than either of the former two, as containing near 18,000 square miles, though proportionably of very inconsiderable value. This highland district, including the modern subdivisions of Palamow, Ramgur, and Chutea Nagpoor, bounded on the west by the soubah of Allahabad, on the south, Orissa, and on the east, Bengal, hath, since the age of Ptolemy, been geographically termed, the three Bellads or Cantons, in Arabic, and from which its modern denomination of Velayt, may be only a corruption, if not derived from another root of the same language, modified to express a foreign dependent government.

It is also, sometimes generally, described under the appellation of Kokerah, more commonly called Nagpoor, from the diamond mines of that place, as giving most importance to the whole country, making part of the same mountainous tract of land, barren in almost every thing, except the most precious jewels in the world; and extending in a devious southerly

III.
SUPPLEMENT
to the
Historical and Compa-
rative Analysis, &c.
Soubah Behar.

southerly course from Panna in Bundelcund, to Kanjeetah beyond the Kistna, in the Deccan, including the mines of Sumbhepoor and Golconda; yet perhaps this portion of unfruitful territory might still be more interestingly distinguished, by delineating the character of its inhabitants, who are undoubtedly an original savage race, differing extremely in appearance, religion, language and manners, from the Hindoo lowlanders of Hindostan, and whose possessions, altogether being poor, or thinly peopled, have scarcely ever yielded to the state or revenue, exceeding two lacks and a half of rupees.

Generally, the soubah of Behar derives its superiority over most of the other provinces of the Mogul empire, from the great natural advantages of a temperate climate; high and fertile soil, well watered, productive of the drier grain, and all the luxuries required by the more active, warlike inhabitants of the north; with a central situation, having easy communications internally, and serving as an emporium, or by means of the river Ganges, a thoroughfare to facilitate the commercial intercourse between Bengal, as well as foreign maritime countries, and the more interior provinces of Hindostan. These advantages, drew arts and manufactures from abroad; and after the Patna conquest, produced an increased population, in soldiers or emigrants, of that martial agricultural people, who were induced to become settlers, either from local allurements, or the political encouragement of government, in establishing a national feudal militia towards the eastern imperial frontier. The revolution in favour of the royal descendants of Timur, first brought about in 933 hejrah, or A.D. 1527, and finally effected on the accession of Akber in 963 of the former, or 1555 of the latter era, with the regular civil administration established then, and ever since continued in almost its original form, heightened greatly the prosperity of the soubah, under the crown of Delhi; while the independent state of numerous Mussulman jaggeerdars, joined to the refractory spirit of a hardy warlike race of Hindoo landholders and peasantry, differing greatly in bodily temperament, nourished by the heartier food of wheat and barley, from their effeminate neighbours of Bengal, living chiefly on the watery diet of rice, served in some measure, to preserve internal tranquillity, and resist the tyranny of lawless foudjarry usurpers, in time of recent public anarchy.

Accordingly agriculture, manufactures and commerce, have always highly flourished in this favoured province. Opium, which may be considered the peculiar produce and stable commodity of the country, might fairly be estimated to return in gross, under rules of a private or public monopoly of necessary existence every where in India, twenty lacks of rupees for about four thousand chests exported yearly; including a moderate charge of sovereign territorial rent, with full cost of labour, and profit on stock, amounting in value to one-half of the whole quantity produced. Salt Petre, manufactured chiefly in the circars of Hajeeepoor and Sarun, reckoned at two lacks of maunds, might moderately be calculated to yield to the labourer and sovereign, or favoured merchants, ten lacks of rupees. Cotton cloths for exportation on all sides, twenty additional lacks; while the ordinary productions of grain, sugar, indigo, oil, beetleleaf, &c. carried out for sale, returned at least fifteen lacks more, after deducting an equal sum for the annual imports of Bengal, salt being almost the only article required from abroad, for home consumption: thus leaving perhaps on the whole, a clear balance of trade to the south of fifty lacks of rupees, to answer a yearly drain of specie to the like amount, constituting the net tribute to be derived from a gross rental of near a million sterling per annum: besides a profit of ten lacks, accruing from the usual state monopolies of Opium with Salt Petre. And all this, after complete comfortable subsistence, on the most ample equitable scale of political economy in Asia, of a population probably of three millions of souls, exclusive of the civil and military establishments necessary for the internal administration of the province. It may further be observed, that if such were the affluent circumstances of the country under the despotism of the Moguls, its mercantile prosperity forming the basis of actual wealth and revenue, hath surely not diminished within the period of the freer, more lenient government of its present rulers, as might be sufficiently evinced by reference to the custom house accounts of Patna during the term elapsed, exhibiting comparatively a view of great increasing commerce.

But as the views and objects of interior Mussulman policy were almost entirely concentrated in a system of Finance, as the grand palladium of power and conquest; so it is alone to the operations in this great department of Eastern rule, that we direct our present attention, as chiefly influencing the more prosperous condition of the province in question. The general principles of the Mogul constitution, in establishing the nature and sources of revenue with the usual mode of management, have been already discussed in a Political Survey of the Northern Circars; and in like manner, as these were referred to and applied in the Comparative Analysis of the Finances of Bengal, to draw the important practical result in ascertaining the amount of legal necessary dues of the exchequer annually, so also in the present Disquisition, a similar reference and application may answer the same ends, to measure the proper standard rental of Behar, while a detail of actual yearly collections here, seems all that is now requisite to learn, by comparison, the progress of improvement or decline, as well under the influence of the regular Mogul institutions continued to the acquisition of the Dewanny in 1765, as during their perversion from that time forward to the year 1784, through the corruption or misrepresentations of native Hindostanny agents. One fundamental regulation alone, as especially applicable to the latter soubah, seems necessary to be brought to remembrance, for the more perfect understanding of its actual circumstances; that is, the original grand division into jagger and khalsa territory; according to which, at first generally about one-third of all the lands of each province was set apart, under the former denomination,

denomination, and assigned for the maintenance of the great officers of state, with the whole feudal provincial establishments of empire; while the remainder only was assessed for rent payable immediately into the royal treasury, to answer the King's proper expenses, civil and military, as well as all the extraordinaries of war; at the same time, that both portions of country were subjected to the same financial rules, in prescribing the nature, form and amount of the yearly collections, ever to be made through the subordinate agency of zemindars, or farming landholders; but with the material difference, that in the one case the superintending management was assigned to jaggeerdars acting in their own immediate behalf, and in the other, vested in amildars appointed solely on account of the crown.

This distinction in personal superintendence, produced necessarily under despotism, very unequal effects in the increase of the public revenue; which became the more remarkable in Behar, as all the Khalsa lands were, in the end, by gradual alienation, and until the general resumption of Cossim Ali in 1760, converted into jaggeers. The holders of these, were individually interested in keeping up or extending the original standard of the crown-rent, on principles of the Mogul constitution, according to the advancement of agriculture and manufactures, whether real, by improvement, or fictitious, by the extraordinary influx of a specie consequent to the discoveries of America and passage round the Cape, which in a certain measure, affected even the interior of Hindostan; and they were also well enabled, for the most part from the smallness of their territorial possessions, with the advantage of a feudal militia, to attend minutely and effectually to their proper concerns. Whereas the superior officers employed in Khalsa division of the country, influenced by private interests totally dissimilar, became either negligent or corrupt, and were often bribed by inferior zemindarry agents, to remit or diminish the established dues of government; instead of increasing them, conformably to an incidental change of local circumstances; which as we have seen in Bengal, forced its rulers, while yet under formal dependence on the Mogul empire, to relieve the public exigencies by the destructive irregular mode of levying proportional abwabs on the changeable divisions of territory, included in the subordinate jurisdictions of zemindars.

Nevertheless, when these effects of different management in the controul of the finances were found to be considerable under an upright vigorous administration, a reform every where took place. The improved jaggeers on removal or death of the occupants, were resumed, and, with their additional rents (technically called towfeer or profitable increase) annexed to the royal exchequer; from whence new grants were made of the same pecuniary value on the Ausil toomary jumma, to replace so much taken from the assigned funds. Hence in process of time, by such repeated operations, more than any similar in the Khalsa department, whether by hustabood investigation, establishment of abwabs, or conquered annexations of territory, the revenue of the whole empire hath been prodigiously increased since the original settlement made by Toorel Mull in the reign of Akber; being in some provinces, more than double, but scarcely any where less than a half, in addition of that antiquated rent-roll; and hence, the more recent assessments consolidated with the standard, at distant periods of time, formed a new permanent jumma, under the same denomination of Ausil toomary, as in like manner founded, on precise ascertained knowledge of the ancient and actual resource of the country. Accordingly, in Bengal it hath been shewn, that four such universal reforms, inclusive of the original assessment,—the 1st in 1582, cessively taken place from the commencement of Mogul government;—the 2d in 1658, producing a total income of one crore and six lacks of rupees, estimated at a sixth more than the preceding rental of the Afghan princes;—the 3d in 1722, to the close of Shah Jehan's reign in the vice-royalty of Sultan Sujah, with near a fourth of the last settlement in addition;—the 4th in 1763, under the administration of Cossim Ali, productive of a revenue of upwards of two crores and a half, though fraudulently reduced two years afterwards on the Company's acquisition of the Dewanny, in the sum of about seventy lacks of rupees. But here it is to be observed, that the last comparatively great augmentation did not proceed quite so much from the resumption of jaggeers with their towfeer (an operation which had not taken place since the days of Akber in many of the districts) as the annexation or complete discovery of the kellyet or profitable increase of the Khalsa lands in a long series of years, throughout two or three large foudjarry jurisdictions, with the zemindarries of Beerhoom and Dinagepoor; all held previously, either by special favour or in a manner independent of the sovereign power.

In like manner, in the soubah of Behar, three such periodical improvements in the standard of assessment, appear to have been made since the Mogul conquest of the province under Akber, from the preceding Mussulman race of Afghan princes;—viz. the 1st and universal one, as common to the whole of proper Hindostan, north of the river Nerbudda, by Toorel Mull, in 1582, is supposed to have been productive of a sixth, in addition to the former jumma;—the 2d in the 27th year of the reign of Aurangzebe, under the administration of Aliverdi Khan and Amildarry of Jankiran, both of whom, had been long intimately acquainted with the state of the soubah, established a new permanent rent-roll called Ausil toomary, with an increase of one eighth on the preceding one, by progressive improvements, of the jagger lands; being then altogether, about ninety-five lacks of rupees annually, raised gradually from forty-two. Moreover, in addition to these three provincial reforms, a fourth

a fourth might be stated to have taken place on the acquisition of the Dewanny in 1765, under the auspices of Mahomed Reza Khan, acting in behalf of the Company: But the improvement on this occasion, arose chiefly from annexation of the completely conquered district of Betteah, forming the greater part of the circar of Chumparan; and the other alterations were no more than a specification of the particulars of the former rental, adopted as a future standard; while the comparative virtue of the minister, in this instance, can merit no encomium, considering the large unconstitutional alienations made to himself and dependants, in jageer; and that he was employed only on a temporary mission, the profits of which were to cease, with the first annual settlement of the revenue; or to be participated, with a dangerous more intelligent rival in the person of Setabroy, an artful Hindoo mutseddy, appointed naib for the subsequent management of the finances, under a superior English administration.

The form and result, however, of all these changes, in producing each respectively an increased public income to the state, require separate exhibition, in the nature of a rent-roll, with proper illustrations, to enable a just comparison to be drawn of the propriety and extent of such improvements, as well as establish the ultimate legal standard of assessment on acquisition of the Dewanny, to which reference must always be made to determine the weight or case, equality or difference of succeeding exactions. Accordingly, we shall here present an Abstract of the Revenue of the soubah, in its regular and still existing larger subdivisions of circars, at the period of each reform, chronologically arranged, beginning with the original settlement of Toorel Mull, as set forth in the institutes of Akber.

First.—AUSIL JUMMA TOOMARY RUCKBAH, or the original Rent-roll, by measurement, of the Soubah of Behar, in its subdivisions of Circars, Pergunnahs and Villages (though the number of the latter be unspecified) as settled about the year 1582, in the reign of Akber, under the administration of Toorel Mull, for all the lands of the Province, supposed to be nearly equal in extent to their present estimated dimensions, by Rennel, of British square miles 51,973.

C I R C A R S.	Nº of Pergunnahs.	Ruckbah, measurement in Beghas duty of 3,600 square ells each.	Jumma Toomary in Dams of 40 to each Rupee.	Standard Revenue in Rupees.
Southern Division :				
1. Behar, with Palamow, &c.	46	9,52,598	8,31,96,390	20,79,907
2. Mongeer, with all its dependencies	31	Unmeasured	2,96,37,344	7,40,933
3. Rhotes div. Sasseram, &c.	7	-	1,61,50,566	4,93,765
- - Dº - div. Boujepoor, &c.	11	4,73,343	2,47,28,873	6,18,221
Northern Division :				
4. Terhoot	74	2,66,464	1,91,89,777	10,21,986
5. Hajepoor	11	4,36,952	2,73,31,030	6,83,276
6. Sarun	17	2,29,052	1,61,72,004	4,04,300
7. Chumparan	3	85,711	55,13,420	1,37,836
Total	200	24,44,120	22,19,19,404	55,47,984

IT is however to be observed, that this Statement includes the whole real and estimated revenue of the Soubah, inclusive of all charges. But properly of the 200 pergunnahs, no more than 138, including all the measured lands, were assessed for rent to government in the sum of 17,26,81,774 dams, or sicca rupees 43,17,044, per annum; from which $\frac{1}{2}$ or twenty per cent. may fairly be deducted for Muscoorat, &c. Mofussil expenses, leaving only rupees 34,53,636 as the net income of the state, assigned in Jageer or received into the Khalsa Shereefa; perhaps originally in the proportion of one to two, whether, in extent of territory or money valuation, of the yearly produce of the soil, shared between the sovereign and peasantry, according to the rebus or division of $\frac{1}{4}$ to the former, and remainder to the latter. All the other unmeasured pergunnahs, in number 61 $\frac{1}{2}$, including the whole circar of Mongeer, with the hilly or jungle countries of the circars of Behar, Rhotes, and Terhoot, appear to have been altogether, or for the most part, unsubdued and probably unexplored, as held by independent or refractory zemindars, though valued by information and entered on the public records of the exchequer, at dams 4,92,37,630, or rupees 12,30,940, agreeable to the ambitious conquering policy of the Moguls; having always in prospect, the entire subversion of the lesser as well as the greater states of Hindostan. The Seyurghal or religious and charitable donations of Ayma, or subsistence of Medded, Mash, &c. to Mahomedans, amounting to rupees 55,803, seem however to make part of the latter estimated portion of the rental of the Soubah; but the memorandum of 11,415 cavalry, 4,40,350 infantry, with 100 boats furnished by the province, means no more than that such an establishment, might be maintained out of the whole of its territorial funds annually.

Second.—JUMMA TOOMARY of Soubah Behar, in 8 circars subdivided into 246 pergunnahs, according to the Dustooral Aumil of Shah Jehan, adopted by Alengger in the 27th year of his reign, answering to 1685, A.D. with only an increase of 2,21,24,138 dams, being in all 39,43,44,532 dams, which at the medium rate of conversion into rupees at that period, or 46 $\frac{1}{2}$ nearly, yielded a gross revenue of 85,15,683 rupees; and after deduction of Mofussil charges, with all the former unproductive though included territorial funds, left a net income to the sovereign, of rupees 55,97,413, of which 51,82,413 were then assigned in Jageer or charitable grants, and the remainder only stated at 4,15,000 reserved to the Khalsa Shereefa, as summarily set forth in the following Abstract.

C I R C A R S.	Nº of Pergunnahs.	New Jumma Toomary in dams of 46 $\frac{1}{2}$ to a Rupee.	Khalsa Portion in Dams.	Total Standard Revenue in Rupees.
SOUTHERN DIVISION :				
1. Behar - - - - -	54	16,17,09,460	1,56,38,826	36,49,924
2. Mongeer - - - - -	40	5,24,81,660	4,87,000	10,25,660
3. Rhotes - - - - -	7	2,48,64,583	3,54,795	7,77,295
4. Shahabad Boujepoor - - - - -	11	3,10,37,528	- - -	4,53,538
NORTHERN DIVISION :				
5. Tirhoot - - - - -	102	3,09,83,443	5,000	7,69,287
6. Hajepoor - - - - -	11	4,63,33,691	2,80,000	10,29,309
7. Sarun - - - - -	18	3,71,62,144	- - -	8,01,461
8. Chumparan - - - - -	3	97,72,023	- - -	9,211
Total - - - - -	246	39,43,44,532	1,67,65,531	85,15,683

The difference then, between the first and second permanent rent-roll, appears to be about thirty lacks of rupees increase on the latter, effected in the course of a century after the newly discovered treasure of America were thrown into the general circulation of all parts of the world; and more especially in Behar, by the financial operation of shifting or resumption of Jageers, when these were raised in rent to the standard of an extraordinary influx of specie, through the close interested management of individual temporary proprietors; but the improvement of effective income seems not to have exceeded twenty-one lacks, or nearly three-fifths in addition to the original amount realized. It is further to be observed, that the value of the dam or feloos of copper had greatly changed in the reign of Alengger, being then rated generally at forty-eight instead of forty to a rupee; though the weight having been at the same from 21 to 14 Masheh, diminished the comparative worth of silver at least 25 per cent. The variations however, which occur in the last statement of the revenue, and will be still more conspicuous in the next, in converting dams by valuation into rupees, were not influenced so much by the true rise or fall relatively of the quantity of metal in either coin, as by a fictitious mode, then introduced from the necessities of the state, in an arbitrary increase of the number of dams contained in jageer assignments, to swell the importance of the grant, or gratify the vanity of the possessor in estimating largely the reward of his services, while the real income of the lands in effective money regulated the proper course of exchange, and brought the assessment thus nominally varied in the different circars and pergunnahs of the Soubah, to one general standard of sicca rupees.

Third.—TOOMAR JUMMAH RUCKBAH of the Soubah of Behar, in eight circars, 236 pergunnahs, and 66 Sayer Mehals Jageer or Khalsa; containing altogether 31,940 villages, of which 7,904 were appropriated in Nancar Mulikanah to zemindars, &c. or religious and charitable donations, while the remaining number 24,036, with Ruckbah, measuring 27,53,156 beghas of 3,600 square ells each, or nearly an English acre, were alone assessed in rent to government, as permanently established in 1750, in the reign of Ahmed Shah, under the soubahdarry of Aliverdi and Neabut dewanny of Junki Ram; the whole at the Kamil, or greatest annual receipts, rated for 1,01,79,141 rupees; but on a medium of years, calculated only to yield ninety-five lacks, fifty-six thousand and ninety-eight sicca rupees gross Rental as follows; viz.

CIRCARS.	Per- gunnahs and Sayer Mehals.	Ruckbah measurement in Beghas, of 3,600 Ells.	Jumma Toomar in Dams of 56 to a Rupee on a Medium.	Total Standard Revenue in Rupees.
Mehal.				
1. Behar - - - - -	54	9,52,598	23,06,77,054	38,48,800
2. Mongeer - - - - -	40	3,09,036	6,21,73,618	8,98,952
3. Rhotas - - - - -	7	- - -	3,44,60,008	5,39,565
4. Shahabad - - - - -	11	4,73,343	4,96,49,346	8,26,845
5. Tirhoot - - - - -	93	2,66,464	4,17,59,644	8,20,042
6. Hedjepoor - - - - -	11	4,36,952	5,21,83,036	8,28,100
7. Sarun - - - - -	18	2,29,052	4,18,72,239	9,20,856
8. Chumparum - - - - -	3	85,711	1,15,82,045	2,00,217
Sayer Pesheush Nizamut, Sayer of the Soubah, &c. only portion of the Khalsa - - -	65	- - -	1,18,35,300	6,63,717
Total - - - - -	302	27,53,156	53,61,93,190	95,56,098

This amount, in round numbers ninety five and a half lacks of rupees, is the result of the ultimate reform in the finances of Behar, to ascertain an adequate fixed standard for the sovereign dues of annual rent, and therefore includes the utmost gross income that the province was, or may still be capable of yielding; from which (deducting as usual about twenty per cent. for mofussil charges of collection, such as muscoorat and sebundy, with mockhareje or dismembered pergunnahs if ever properly reduced, or to be more exact according to the settlement of the Fussillee Behar year 1771, the sum of 20,01,495) there remains 75,54,603, as the net bundobust jumma concluded with the zemindars and farmers. So that either in gross or clear revenue, an increase had taken place from the days of Akber, or in the space of a couple of centuries, more than equal the original assessment of Toorel Mull, actually realized; which (considering the inland situation of the soubah, precluded from the benefits of the direct maritime commerce in that period begun and carried on with Europe, or the policy of the Mahomedans in hoarding it for projects of ambition, all being alike detrimental to the accumulation of current specie) may be thought no inconsiderable acquisition of nominal wealth drawn chiefly from the mines of America, and at any rate, must have greatly influenced the value of the necessities of life, as well as the amount of public demands to answer the growing exigencies of government.

But besides these three reforms of the standard assessment, a fourth alteration may be said to have taken place in 1795, on acquisition of the Dewanny; and which, though in fact only exhibiting a view of the Modakhil and Mokhareje annexations or dismemberments of territory, from the period of the last reform, stating the remainder of the soubah at the valuation then fixed, yet seems necessary here to be set forth in the abstract, as serving for the foundation of the Company's first settlement of the revenues of Behar, afterwards to be given in the detail of zemindarry jurisdictions, to form a comparison of the amount of future bundobusts.

TOTAL

TOTAL of the fixed Annual Income, Mehal and Sayer: Khalsa and Jageer, proceeding from all the lands of the province, divided into 8 circars, and 302 included mehals, as settled in the beginning of the Behar Fussillee year 1173, answering to the 25th September 1765 A.D. being the basis of the jumma bundy at that time concluded with the zemindars and renters - Dams 53,61,93,190, a' 56/ - R^s 95,56,098
Modakhil or annexation of territorial revenue by the conquest of Bettiah, in the circar of Chumparun - - - - - Rupees 1,20,783
96,76,881

Mokhareje or dismemberment of the following Districts and Pergunnahs from their respective Circars; viz.

Behar, 5 mehals of Palamow, Koherah, &c. - - - - -	Rupees 1,09,615
Mongeer, 3 mehals, Dercempoor, &c. - - - - -	53,160
Shahabad, 3 d ^o , Rutenpoor, &c. to Bulwant Singh - - - - -	57,694
Sarun, 2 mehals Shahjehanpoor, &c. to Sujah ul Dulah - - - - -	60,000
From the sayer of the khalsa, 7 mehals - - - - -	6,600
Hajeepoor, 5 villages - - - - -	108
Mokhareje or dismemberment of 20 mehals and 5 villages, } rated at - - Dams 3,98,40,581, a' 56/ - R ^s }	2,87,177
First deduction of alienated lands in 1171, in lieu of nancar malikanah to the zemindars and mockuddims - - - - -	4,45,482
Second deduction in the present year 1173, for the like purposes - - - - -	4,95,552
Add difference between the bundobust and dowl in these particulars - - - - -	12,814
Total Alienations - - - - -	9,53,848
Total Mokhareje or Dismemberments - - - - -	12,41,025

The gross jumma bundy, inclusive only of rent and muscoorat, or memorandum of pecuniary allowances to be made to the zemindars for charges of collection at the end of the year, on account of the khalsa and jageer lands, mehal and sayer of the soubah of Behar, for the Fussillee year 1173, or 1765/6 - - - - - 84,35,856
Of which, had been resumed by Cossim Ali, and appropriated as revenue to the khalsa shereefa - - - - - 64,37,183,
as jageers and altumgha, the latter part by Mahomed Reza Khan;
viz.

In 1171 - - - - -	3,11,526
1172 - - - - -	1,92,963
1173 - - - - -	4,30,791
	9,35,280
Deduct difference between the bundobust and dowl } accounts - - - - -	8,637
	9,26,643
Muscoorat or charges of mofussil collections, such as 5 per cent. moccuddemy: Russoom, canongoe, and putwary, 2 per cent. &c. &c. }	10,72,030
paid in money - - - - -	Rupees 84,35,856

JUMMA TESHKEES BUNDOBUSTY, or net Rental of the Khalsa and Jageer Lands of the Soubah of Behar, as ascertained and rated by Mahomed Reza Khan in 1173, according to preceding Abstract of the dowl or gross receipts of the zemindars from subordinate farmers, after deducting every expense of mofussil management, included under the heads of Nancar, Muscoorat, Sebundy, &c. altogether conformable to, and on the foundation of, the last Toomar Jumma Ruckbah fixed in 1750, now to be exhibited in the detail of zemindarry or pergunnatty jurisdictions, classed under their respective territorial divisions of Circars; viz.

1st. CIRCAR BEHAR:

Containing, according to Rennell, in all its dimensions, 6,680 square British miles; of which, assessed arable ground, by measurement, about 27 lacks of Bengal ryotty beghas in 49 pergunnahs, rated at, rupees 22,14,812 bundobust, according to the following particulars of the Rent-roll concluded in 1173; and besides the dismembered hilly territory of Palamow Ramgur and Nagpore, estimated 18,553 square British miles, with a rental only of - - - 1,09,615 Rupees.

- No 1. One perg. Havillee Behar, divided among several petty zemindars, of which the principal is Shah Alun ul dien, in all rated, ausil toomary, 2,00,000 R^s; reduced in 1173, after deducting jageer nancar, muscoorat, &c. to a net bundobust of - - - 31,528
2. One d^o, Havillee Azimabad or Patna, principal Chowdry Sukanundoo Kehterry and Mulcom Armenion - Ausil, 1,65,585; reduced - - - 32,000
3. Ten d^o, zemindarry of Merterjeet Sing bramin, residing at Tekarry, composed of Oukerry Sunwret, Aikel Bellaweer, Deknere Antery Behrah, Jey chumpa, Kella Deokun Gya Manpoor, $\frac{1}{2}$ of Amerthre and Mehar, with some villages of the pergunnah of Kaper, including a few talookdarry sessions

sessions belonging to inferior landholders of the same brahmin cast, rated in all - - - - - 3,70,65,530 dams, or R ^s 6,28,363; increased to		6,68,639
N ^o 4. Twelve per ^g , zemindarry of Akbal Ali Khan Afghan, composed of Nerhut Semay Rajgeer, Rooh, Cherra Kerrenpoor Sergur, and Punjerooky Angoo Peshcush Rampoor, with the half of Amerther and Mehur, besides some scattered villages of other pergunnahs; in all, dams 2,69,49,462, or R ^s 3,88,033; increased in 1173, after deducting all alienations and charges, to a net jumma - - - - -		4,69,188
5. Two d ^o , zemindarry of Jeswant Singh, &c. bramias, composed of Arcuzil and Musaodeh - - - - - 1,60,06,363, or R ^s 1,74,878; reduced to		1,47,583
6. Four d ^o , zemindarry of Shekh Omer ullah, consisting of the entire pergunnahs of Ancha, Goad, Dader and Manourah; rated, Ausil 34,72,200 dams, or 1,09,994 R ^s ; alienated altogether in deductions of jageers - - -		—
7. One d ^o , Shahpoor Moneer, divided between Hussien Khan, Mirza Beg, and Hyder Beg, with many lesser zemindars or moccuddams of villages; Ausil, in rupees 1,17,967; reduced to - - - - -		48,804
8. Two d ^o , Pelich and Malda; the former held by Baboo Nundoo Sing, brahmin, in zemindarry; the latter chiefly by Akbal Ali Khan Patna; - - - - - Rupees 2,60,861; reduced to - - - - -		1,15,890
9. D ^o d ^o , Sanrah and Bellia, in zemindarry, chiefly to Howlaza Chowdry and Angoor Sing, bramias - - - - - Rupees 2,54,834; reduced to - - - - -		20,061
10. D ^o d ^o , Shajehanpoor and Behempoor, in zemindarry, to Shekh Fozil ullah and Khajah Mahomed simbrah, with other lesser Chowdries; - - - - - Ausil, rupees 1,25,737, in jageer, &c. - - - - -		—
12. One d ^o , Ghyaspoor, chiefly to Sen Persaud Sing, brahmin, with other lesser zemindars - - - - - Ausil, rupees 2,72,653; reduced to - - - - -		85,257
11. One d ^o , Tellareh, to Naim ullah, &c. - - - - - 1,87,466; reduced to - - - - -		1,22,392
N. B. Where the bundobust settlement exceeds the ausil, generally the difference arises in charging the whole zemindarry compact, or, scattered with the former, but only the contiguous or proper zemindarry districts with the ausil, of which the remainder is brought under the heads of the dispersed pergunnahs respectively, as in the case of Akbal Ali Khan for Malda and Bissung.		
14. One d ^o , Phulwarry, to sundry petty zemindars, and altogether, in jageer, rated in the ausil 72,931 - - - - -		—
15. One d ^o , Bissung, principal zemindar Akbal Ali Khan Patna, exclusive of his proper zemindarry - - - - - 1,69,041; wholly in jageer, &c. - - - - -		—
16. One d ^o , Bykentpoor, to Kessery Sing, brahmin - - - - - 13,912; reduced to - - - - -		574
17. One d ^o , Bisthazary, to Amurel Sing Kehterwar, 24,021, in jageer - - - - -		—
18. One d ^o , Ghiddore, to Gopaul Sing Kehterwar - - - - - 21,300; reduced to - - - - -		6,143
19. One d ^o , Selimabad, chief zemindar Bulwan Sing - - - - - 1,82,945; reduced in 1173 to a net jumma, annexed to Serris and Kotumba, of - - - - -		1,69,488
One d ^o , Kaper, to Jagat Sing, with the former bramias - - - - -		—
One d ^o , Chergong, to Rajah Chetter Putty Rajepoot - - - - -		—
Two d ^o , Shergauty, to Golam Hussein Khan Afghan Rohillah - - - - -		—
Total existing Funds in 1173 - - - - - 33,70,521		19,13,546
20. Five d ^o , dismembered or reduced in stating the annual jumma bundy, but making part of the ausil toomary, are here included; viz. 3 per ^g of Palamow, &c. 2 mals of Sultan Gunge and the Kokerah, together rated, for original rent - - - - - 4,78,270		—
21. Muscoory talooks, with a portion of the jageer circar resumed, making part of the foregoing ausil, but separately stated in the bundobust - - - - -		3,01,266
54 per ^g . - - - TOTAL Mal Khalsa and Jageer of circar Behar - - - - - Rupees, Ausil, 38,48,800; of which, Granted in jageer, to 1173 - - - - - 3,60,365		—
Deductions: Alienated or reduced, as Nancar Malikanah, to the same period - - - - - 9,64,975		—
Charges muscoorat, &c. in money to the zemindars 3,08,648		—
TOTAL net Bundobust Income of the Circar of Behar in 1173, after all deductions of Jageer Nancar, and Muscoorat, to be received into the Khalsa treasury - - - - - 12,73,623		16,33,088
TOTAL net Bundobust Income of the Circar of Behar in 1173, after all deductions of Jageer Nancar, and Muscoorat, to be received into the Khalsa treasury - - - - -		22,14,812

CIRCAR MONGEER:

Containing in all its dimensions, British square miles, 2,870; of which, only 2,817 in the district of Bhauglepoor, &c. on both sides of the Ganges plain, and equally productive with the rest of the Soubah, in rent proceeding from about nine lacks of Bengal ryotty beghas measured arable ground, in 40 pergunnahs, assessed in 1173 for an Ausil Jumma of rupees 8,98,952; reduced to a net bundobust, after every deduction of Jageers, Nancar, and Muscoorat, of rupees 8,08,006, as follows; viz.

N ^o 22. Eight per ^g , - - Havillee Mongeer to Dalal Chowdry as principal zemindar, rated in the Ausil Toomary - - - - - Rupees 40,986		12,086
Allahpoor to Tuder Chowdry Bramin - - - - -		25,280
Surajeghurre, to Adhyatman Bramin - - - - -		14,416
Chanden and Bhuka to Derraj sing and Gopal sing Kehterwar - - - - -		55,992
Pherkia, on the north of the Ganges - - - - -		5,935
Chanden, Kokera, and Mosledy - - - - - 1,54,693; reduced to - - - - -		23,045
8 per ^g . - - in all valued in the Ausil - - - - - in 1173 to a net bundobust jumma of - - - - -		—
23. Twenty-two per ^g . - - Kerruckpoor to Rajah Kader Ali, consisting of the following per ^g ; viz. Jehangheerabad, Ausil - - - - - 17,986		67,412
Schruy - - - - -		58,000
Luckenpoor - - - - -		12,447
Ushen - - - - -		24,272
Cherry - - - - -		31,000; with
Sekra - - - - -		68,833; in all
16 smaller pergunnahs, rated - - - - - 2,79,536; reduced to - - - - -		1,27,461
24. Two per ^g . Bellia and Musjidpoor, to Gerdhary Sing, &c. bramias, north of the Ganges, and united with Mulky, &c. dependent on the circar of Hajeepoor, but separately rated in the Jumma Toomary of R ^s 1,04,460; reduced, after all alienations and deductions in 1173 to a net bundobust - - - - -		40,000
25. Three per ^g . Bhauglepoor, Colcong and Chaby, the latter north of the Ganges, stated to have been assigned in jageer to Nujem ul Dowlah, and in 1173 dismembered from Behar and annexed to Bengal; but as no such jageer could then have been admitted of, nor any proofs exhibited that the amount hath been at all brought to public credit, by annexation to Bengal or otherwise, so it is here entered as appertaining to Behar, rated Ausil, 3,01,916, increased in 1173 to the jumma kaumil, or largest sum ever collected, being - - - - -		5,28,584
26. Five ditto, Derhempoor, Roohy, Kelky, Macha, and Seloar, dismembered from Behar and annexed to Bengal, from the beginning of the present century, are nevertheless rated in the bundobust of 1173 for 28,926 rupees, but deducted from the total as if credit had been elsewhere separately given; and in fact, as they do make part of the original rent-roll of Behar, so they are here valued accordingly, Ausil, 56,345 - - - - -		88,916
40 per ^g . - - TOTAL Mehal Khalsa and Jageer of the circar of Mongeer Ausil Toomary - R ^s 8,98,952; of which, Granted in jageer to 1173 - - - - - R ^s 23,305		—
Alienated or reduced as Nancar Malikanah, to the same period - - - - - 6,125		—
Charges muscoorat, &c. in money to the zemindars - - - - - 62,456		67,641
90,946		—
TOTAL net Bundobust Income of the Circar of Mongeer, as settled by M. R. Khan in 1173; after all deductions of Jageer, Nancar, and Muscoorat, to be received into the Khalsa on account the Mehal and Sayer of the Soubah - - - - - Rupees		8,08,006

3. CIRCAR RHOTAS:

Containing, in all its dimensions, 3,680 B. square miles, of which perhaps only 2,000 square miles, comprehending 5,68,000 measured ryotty begas of plain arable land, in seven pergunnahs, assessed in the Ausil for R^s 5,39,565. and rated in the Bundobust of 1173 for Rupees 6,75,781. deducting all charges.

N^o 27. One perg. Havillee, divided in villages among the Moccuddims, but no principal zemindar, 30,882. reduced to nothing.

28. Two pergunnahs, Serris and Cotumbah, both held in zemindarry by Rajah Narrain Sing, the son of Bishensing Rajepoot, rated ausil 1,44,915, assessed by Cossim Aly in 1170 for 5,50,000 R^s, but reduced in 1173 to -

2,80,808

29. Two d^o. - Chainpoor and Sahseram, the former chiefly to Ary Merdan Sing, the son of Amer sing Rajepoot, valued original rent, 96,161; the latter to Baboo-Jaggunat Sing, &c. Rajepoots Ugiency - 2,43,000

Total - 3,39,161 rated in Cos-

sim Aly's Bundobust of 1170, the former at 3,13,829, and

the latter - 4,74,900, but

together assessed in 1173, after all deductions, net jumma -

3,94,973

30. One perg. Chipla, to Amerajet, as zemindar and jageerdar, valued ausil 15,302 in Jageer.

31. One perg. Palouncha, to Rajah Menrajesing Kehterwar, and in Jageer to Hedayet Ali Khan - 9,305 in Jageer.

Deductions: { 7 perg. - Total Circar Rhotas ausil - 5,39,565; of which
granted in Jageer to - 11,73,24,607
Charges Muscoorat, &c. to the
zemindars - 1,62,879

1,87,486

Total of the Khalsa Mehal Ausil - 3,52,079 and in-
creased, after all deductions in 1173, to a net jumma of -

6,75,781

4. CIRCAR SHAHABAD.

Containing, in all its dimensions, 1,869 B. square miles, and of measured land about 8,52,000 Ryotty Beghas, in 11 pergunnahs, rated ausil 8,26,845, and in the Bundobust Jumma of 1173 R^s 6,09,268 after deducting all charges.

N^o 32. 9 perg. of Havillee Boujepoor or Shahabad principally to,

Bickermajet Rajepoot Uginy Ausil - 1,73,220

Behia, chiefly to the same - 40,341

Peroo to Baboo Amrausing, &c. - 1,25,000

Nunnore to Bhop narrainsing - 33,691

Arrah chiefly to Noorhussen Khan Moghul - 1,46,663

Dunwar & Denarch, to the same - 1,36,804

Powarra to Degumber sing - 22,226

Barahgong - 31,226

Total Ausil - 7,09,211; reduced in

1173 to a net bundobust jumma of -

6,09,268

Three perg^s Dismembered from Behar, and acquired by Bulwantsing, zemindar of Benares, before or since the Company's acquisition of the Dewanny; viz.

Ruttenpoor and Kote, valued in the ausil jumma, 67,634, with Mun-

jegur - 50,000

Perg^s 12. Total of the Circar ausil - 8,26,845; of which

Granted in Jageers to 1173 - 6,314

Deductions: { Alienations, &c. as above - 1,17,634

Muscoorat to zemindars - 1,89,661

3,13,609

Ausil Rupees - 5,13,236; settled at a

gross bundobust in 1170 by Cossim Ali, of R^s 15,47,055, but re-
duced in 1173 by Mahomed Reza Khan, after all deductions, to a
net Khalsa assessment, Mehal and Sayer, of R^s -

6,09,268

5. CIRCAR

5. CIRCAR TIRHOOT.

Containing, in all its dimensions, 5,033 British square miles, of which measured about 8 lacks of ryotty beghas, in 102 small pergunnahs originally, and assessed for R^s 8,99,808 Ausil, but from the number of pergunnahs, nine have been dismembered, or were never properly reduced, leaving only ninety-three rated 8,20,042 R^s Toomary Jumma, and after all deductions, in 1173, a net Bundobust of - 2,45,212.

N^o 33. Eighty-four perg^s. Havillee Durbungah, &c. to Rajah Madhoosing, and other inferior zemindars of the Bramin cast, chiefly ausil - 5,54,052; reduced in 1173 to a net Bundobust jumma of rupees - 2,00,229

84. Three perg^s. Bechore, &c. in jageer to M. R. Khan in 1173, and then valued Mockurrery - 1,42,070

35. Two perg^s. Nagurbassy and Nypore to Mahindernarrain in Jageer d^o - 65,112

36. One perg. Merowah to Dumunsing - 58,808; reduced to - 44,983

93 perg^s. - Total of the circar Ausil - 8,20,042; of which granted in Jageer to 1173 - R^s 2,54,574

Alienations or reduction for Malikanah, &c. - 30,190

Charges collection Nancar, Muscoorat, and Sebundy - 2,90,066

5,74,830

TOTAL net Bundobust Jumma of the Khalsa, Mehal, and Sayer, as settled by Mahomed Reza Khan in 1173, for the whole circar of Terhoot, after all deductions of jageer to himself and others, with Muscoorat, Sebundy, &c. Charges - 2,45,212

6. CIRCAR HAJEETPOOR.

Containing, in all its dimensions, 2,782 British square miles, of which measured about 13 lacks of ryotty Beghas; rated Ausil 11 perg^s, R^s 8,28,100, and reduced in 1173 to a net Bundobust Jumma of

N^o 37. One perg. Havillee Hajeeppoor to Herdhansing, &c. Bra- 95,000; increased 1,04,460
mins, in zemindarry rated Ausil - 2,26,022; reduced 50,146

38. One perg. Serassa to Serchit Sing Bramin - 2,00,000; reduced 2,83,607

39. One perg. Bessara to Nechore Sing Rajepoot - 77,651; reduced 34,027

40. Two d^o Ratty and Giraud, principally in zemindarry to Pertabsing Bramin, Ausil - 1,82,770; reduced to 70,000

41. Five d^o Mulky, Ballagach, Bhusary, Amadpoor, and Akberpoor Ranny, in zemindarry to Her lal, &c. Bramins, and usually united with the perg^s of Bellia, &c. belonging to Mongeer, Ausil - 46,657

42. One d^o Nypore to Dheram Narrain in zemindarry, and in jageer to Mahindernarrain - 8,28,100; of which

11 Perg^s - Total of the circar - 2,44,361 and

granted in jageer to 1173, Ausil - 41,499

Muscoorat &c. charges to the zemin- 2,85,860

dars - 2,85,860

TOTAL net Bundobust Jumma of the Khalsa, Mehal, and Sayer, as settled by Mahomed Reza Khan in 1173, for the whole of the circar of Hajee-

ppoor, after all deductions of Jageer and Muscoorat; though it seems

probable that the jageers in this and the former circar may have been in

great part interchanged for so much in circar Behar - 5,42,240

7. CIRCAR SARUN:

Containing, in all its dimensions, 2,560 British square miles, and measured land about 6,80,000 ryotty beghas, in 18 pergunnahs; rated Ausil, 9,29,856; and in the Bundobust of 1173, R^s 8,80,233; after all deductions.

N^o 43. Fifteen perg^s. Gowah, &c.; of which, 11 to Gopaul Narrain, &c. five brothers; 2, Cullian- pore and Siah, to Rajah Futehsing, expelled—all of the bramim cast; Cheerand, to Manickchand

428	Appendix to V ^a REPORT from The Select Committee on	[No. 4.]
	Manickchand; Buchal, a koyt, and manjee to an Afghan; rated in all, Ausil 7,52,720; increased	8,30,283
44.	One perg. Casmer, to Bechoo Sing Anchen, a Rajepoot; assessed original rent - 54,095; reduced	49,950
	Two perg ^s , Shahjehanpore and Choseh, dismembered, and annexed to Goruckpore, in the soubah of Oude; rated in the Ausil Jumma Toomary - 1,23,041	
18 perg ^s	- - - TOTAL of the Circar - - - R ^s 9,29,856; of which, Granted, in jageer, to 1173 - R ^s 13,117 Alienations, &c. as above - 1,23,041 Muscoorat, &c. to zemindarry - 16,821	1,52,979
	TOTAL Ausil - - - 7,76,877; increased, in 1173, to a net Bundobust of - Rupees	8,80,233

ABSTRACT of the Jumma Teshkhees Bundobusty of the measured Lands of Soubah Behar, as settled by formed A. D. 1750, being the last permanent

CIRCARS AND MEHALS.	No. of Zemindars, or heads of Account.	Dimensions in British square miles, of the Assessed Lands.	No. of PERGUNNAHS.		Estimate of the Ruckbah in Bengal Ryotty Begha.
			Existing of old.	Dismembered.	
No. 1. BEHAR - - - -	21	6,680	54	5	27,00,000
2. MONGEER - - - -	5	2,817	40	5	9,00,000
3. RHOTAS - - - -	5	2,000	7	- - -	5,68,000
4. SHAHABAD - - - -	1	1,869	12	3	8,52,000
5. TIRHOOT - - - -	4	5,033	93	- - -	8,00,000
6. HAJEEOOR - - - -	6	2,782	11	- - -	13,00,000
7. SARUN - - - -	2	2,560	18	2	6,80,000
8. CHUMPARUN - - - -	1	2,546	3	- - -	2,50,000
1. MEHAL - - - - Total	45	26,287	238	15	80,50,000
2. SAYER - - - - Nuzzeraneh	1	- - -	- - -	- - -	- - -
- - - - Duties, &c.	1	- - -	64	- - -	- - -
TOTAL - - - -	47	- - -	302	- - -	- - -

ON the particulars of the preceding Abstract, it is to be observed, that Pendach or Palamow, &c. 3 mehals with the velayt of Kokerah, or Nagpore and Ramgur, &c. together 18,553 British square miles, rated ausil 2,23,967 R^s, and excluded from the calculation of assessed territory, as being at that time dismembered, though afterwards re-annexed, make up with the dimensions of land stated, and the portion of hilly country 7,133 square miles, left out in the square measurement of Mongeer and Rhotas the superficial contents of the whole soubah, or 51,973 British square miles. The duty, or royal begah of the exchequer, in the statement of the Ruckbah, is estimated at three Bengal ryotty begahs in modern use; and though this may not be the exact proportion locally between the ancient and actual standard, yet perhaps it is sufficiently so to draw a comparison with the circumstances of the neighbouring province, in ascertaining a general rate of assessment from the toomary jumma, changes in the amount of alienations, assignments, or zemindarry charges, as distributed yearly in the bundobusty settlement, to be deducted from the total revenue of each circar respectively, and that, from a spirit of fraud or concealment of the actual collections, so much favoured in the usual forms of drawing out Hindostanny financial accounts, by taking either the whole, or only a part of the gross receipts, after subtracting more or less of customary deductions, the full proportion of the latter,

8. CIRCAR CHUMPARUN, Or Betterah: Containing, in all its dimensions, 2,546 B. square miles, and of measured land about 2½ lacks of ryotty beghas, in three pergunnahs; assessed as follows: N^o 45. Three perg^s Mhaissy, to the sons of Rajah Jogul Kishore, &c. rated, Ausil, R^s 2,00,217; and increased, by complete conquest, in 1173, to a net Bundobust 3,21,000, being the amount, Mehal and Sayer, of the Khalsa proceeding from the whole Circar.

M. R. Khan in 1173, on the Company's acquisition of the Dewanny, on the foundation of the Ruckbah Accounts Assessment of the whole Province.

Ausil Jumma Toomary, or original gross Rental of Behar Rupees.	ALIENATIONS, REDUCTIONS, OR EXPENSE OF COLLECTION.			Total Rupees.	Net Revenue of the Exchequer in Rupees.
	Mokharije or Alienated Land, as Nancar.	Jageers or Assignments to 1173.	Muscoorat or Zemindarry Charges.		
38,48,800	9,64,975	3,60,365	3,08,648	16,33,988	22,14,812
8,98,952	5,185	23,305	62,456	90,946	8,08,006
5,39,565	- - -	24,607	1,62,879	1,87,486	6,75,781
8,26,845	1,17,634	6,314	1,89,661	3,13,609	6,09,268
8,20,042	30,190	2,54,574	2,90,066	5,74,830	2,45,212
8,28,100	- - -	2,44,361	41,499	2,85,860	5,42,240
9,29,856	1,23,041	13,117	16,821	1,52,979	8,80,223
2,00,217	- - -	- - -	- - -	- - -	3,21,000
			10,72,030	32,39,698	- - -
88,92,381	12,41,025	9,26,643	- - -	- - -	62,96,542
5,00,000	- - -	- - -	- - -	- - -	1,40,641
1,63,717	- - -	- - -	- - -	- - -	64,37,133 of which
95,56,098	- - -	- - -	- - -	- - -	- - -

Mehal or Land Rent, Ausil, 56,67,674, or with encrease of Bettiah, Rupees, 57,88,457 } Rupees.
Sayer Peshcush Nizamut, Mint Duties of the Soubah - - - - - 6,48,726

latter, as applicable to either territorial subdivision, may not be truly stated for the year in question. Yet the totals of the soubah entire are accurately so, and altogether constitute an incumbrance on the original public income of about 30 per cent. annually; particularly it seems probable, that a considerable share of the Mokharije herein stated to the account of circar Behar, may more properly be assignable to those of Rhotas and Shahabad, where great reductions had been made from the inflated bundobust of Cossim Ali; but that on the other hand, the greater part of the jageers passed under the subdivisions of Tirhoot and Hajepoor should, in propriety, have been classed under the former head. It is further to be remarked, that from the net revenue of the soubah, thus ascertained to be in 1773, or from 25th September 1765 to the same day 1766, R^s 64,37,183, a deduction was made of 6,17,500 rupees, on account of the pergunnahs of Banghelpore, &c. held formerly in jageer, by Nujem ul Dowlah, as Nazim, and then stated to have been transferred to that portion of Bengal dependent on the dewanny of Moorshedabad, leaving a clear jumma to Behar only, of rupees 58,19,683, of which the sum of 36,10,259 (inclusive of 3,72,893, the former year's balance) stands accounted for as received or otherwise liquidated, to the end of Bysack, being nearly the proportion of revenue due for the Fussil Khereef, and to the 30th April 1766, at the close of the Company's annual

430 Appendix to Vth REPORT from The Select Committee on [No. 4]
annual books. But it does not appear, that credit has been any where given for the separated in-
come of Bhaugelpoor, &c. either for the first or six succeeding years of Mahomed Reza Khan's
management, or until 1773, when the district was formerly dismembered from Behar, and annexed,
with its rental, to the dewanny lands of Bengal. In the Abstract Statement, therefore, of the gross
and net revenue of the former province now to be exhibited, to shew the progressive decline of
income here as well, as hath already been set forth, in treating on the finances of the latter soubah
during the first cycle, or 19 years of the Company's administration, an allowance must be made
throughout the whole period, for the defalcation of the rents of Baughelpoor.

COMPARATIVE STATEMENT of the Gross and net Actual Receipts of Rent, shewing the
yearly Charges of Collection, &c. entered in the Company's Accounts, in the whole Revenue
of Soubah Behar, exclusive of Baughelpoor, Ramgur, and Palamow, from the beginning of
the Fussille 1173, corresponding with the 21st or 25th September 1765, to the same days 1191,
or A.D. 1784, comprehending the first cycle of 19 years of English dewanny administration;
extracted from the Records of Parliament to the year 1779, and thence continued from other
authentic documents, to the ultimate date specified. But as in the former period, the accounts
appear to have been made up annually to the 30th of April, and that in the latter they have
been extended to the close of the Behar year; thus anticipating, in the form of annual
Collections, the last five months Receipts from May to October, so to ascertain the progressive
decline of Income, by fair and regular medium Estimates, excluding the first year's Settlement,
and taking it as a standard, the amount stated to have been actually received in part, for the
former Seven Months, or from 1st October 1765 to 30th April 1766, is to be struck out of the
calculation, in like manner as the Income of the latter Five Months of the same Fussille year,
carried forward throughout the cycle, should, in propriety, be deducted from the last year of
the Nineteen; thus leaving Eighteen Years complete, to be divided into three equal portions of
time; the medium RESULTS of which, in Amount of Revenue, may serve, with a few subjoined
Remarks, to make the following COMPARISON of the FINANCES of the Soubah, for three suc-
ceeding periods of Six Years each, tolerably exact.

The first year's Settlement or Standard of Revenue for the Fussilles 1173, or from 25th September
1765, to D° 1766, exclusive of Baughelpoor, &c. is - - - - - Sicca Rupees 58,19,683:

Of which appears only to have been received on the Company's Account, for
Seven Months, to the 30th April 1766; viz.:

		Gross Receipts :	Charges :	Net Revenue :	
		15,88,534	4,32,555	11,55,979	
Six Years, from 1st May 1766 to 30th April 1772.	{ 1767 - - - 1768 - - - 1769 - - - 1770 - - - 1771 - - - 1772 - - -	67,82,775 49,02,136 54,15,950 42,21,263 41,51,049 42,71,693	16,62,610 6,79,062 6,41,368 7,25,145 7,32,083 7,35,593	51,20,165 42,23,074 47,74,582 34,96,118 34,18,966 35,36,100	
1st Medium	{ Net Revenue for Six Years which the Medium for One Year, is - -			2,45,69,005 ;	of 40,94,834
Six Years, from 1st May 1773 to 30th April 1778.	{ 1773 - - - 1774 - - - 1775 - - - 1776 - - - 1777 - - - 1778 - - -	43,88,803 39,82,320 42,15,361 41,04,668 42,65,056 34,47,693	5,45,678 5,01,714 2,60,905 2,79,517 2,99,351 3,68,785	38,43,125 34,80,606 39,54,396 38,25,146 39,65,705 30,78,908	
2d Medium	{ Net Revenue for Six Years which the Medium for One Year, is - -			2,21,47,886 ;	of 36,91,314
Six Years and Five Months, from 1st May 1778 to 25th Sept. 1784.	{ 1779 - - - 1780 - - - 1781 - - - 1782 - - - 1783 - - - 1784 - - -	38,56,757 37,50,384 38,43,678 42,93,832 37,91,677 37,90,330	4,18,389 4,40,172 3,88,769 3,66,343 2,77,617 2,80,745	34,38,368 33,01,211 34,54,904 39,27,489 34,44,060 35,09,585	
3d Medium	{ Net Revenue for Six Years five months; deduct five months, agreeable to the Receipts of 1765/6, with estimated Balance of 3½ lacks carried forward, to be afterwards realized nearly 4-5ths of the fus- sil rubbi			2,04,05,621	
of Six Years Net Revenue.				18,85,119	
	{ Net Revenue for Six Years which the Medium for One Year - Sicca Rupees is			1,85,20,502 ;	of 30,86,750

In the preceding Table of the Revenue of Behar, the progressive diminution of annual income,
drawn from regular medium calculations throughout the cycle, will appear sufficiently evident on
the slightest comparative glance, as making a difference or loss between the net actual receipts of
the first and last years, of the whole period of 19, of more than 27 lacks of rupees, being near one
half of the original reduced settlement of M. R. Khan in 1173, on the Company's acquisition of the
Dewanny; but from the loose irregular mode of constructing the jumma waussil-baky account of
the province, especially in the statement of incidental charges, which will always be found deficient
as well in particulars as uniformity, it becomes necessary to add a few explanatory observations,
where the variations are most remarkable. In the first year a very curious statement of the
expense allowed for the collections stands recorded, N° 97, Appendix to the 3d Reports to Parliament
in 1773; in the detail of which, the following articles are the heaviest and most of considera-
tion; viz.

Answers or horsemen - - - - -	8,74,169
Barkendazes or matchlockmen - - - - -	1,98,799
Chubdars, khidmutgars, loontabardars, &c. menial servants - - - - -	2,36,648
Meer Mahmud Jeminal, &c. deputed to the presence of the Nabob of Bengal from Patna - - - - -	3,66,697
Serishteh-dewanny, or charges of the exchequer to Arkramut Dowlah defrayed from separate collections - - - - -	1,63,443

Amounting in all, with a variety of other lesser disbursements, to the enormous sum of rupees, sicca
and sunat, 21,53,934, besides the expense paid by the Company of 4,32,555 S^aR, and which,
with the net receipts brought to credit of the treasury, make up nearly the total of the first seven
months collections, being sicca rupees 36,10,259; and thus constituting altogether, an incumbrance
of fifty-eight lacks on a gross public revenue of ninety-five in the space of a year. It would indeed
have been dangerous, admitting the reality of half such a charge, to withdraw suddenly the means of
support from the multitude of troops and servants thus supposed to have been maintained, and
therefore some colour of pretence might be given for the extravagance of the following years
expenses, though reduced to 16,62,610, except in the dustore of Mahomed Reza Khan and Doola-
bram, amounting to 1,71,000 rupees, and which neither precedent, right or custom, in any shape
authorized; even the still diminished charges of the five subsequent years brought within the annual
medium of seven lacks, exceed greatly the standard afterwards found sufficiently ample under the
Company's proper administration, and would leave the doubt unresolved, what became of the large
dismissed establishment of revenue servants, if any such had in fact existed. In the last year of the
cycle, the article of expense again grows considerable; but a great portion of the amount, particularly
in the charge attending the newly instituted committee of revenue, is to be placed to the account of
the two preceding years, while the distribution of the whole, of whatever kind, as then defrayed from
the accounted actual receipts of the exchequer throughout all the provinces respectively, is stated
thus: for Bengal ceded and dewanny lands 59,68,348; for the soulah of Behar 9,50,745; and for Mid-
napore in Orissa 2,10,000; making together the sum of 71,29,093 sicca rupees, as the total of financial
expenditure paid out of the treasury, exclusive of the nabob's stipends, and allowances of the nazimut.

Some further elucidation may also be necessary to shew the propriety of deducting the amount of
the last five months' collections from the aggregate of the third medium estimate of the annual in-
come. On this subject, there are not perhaps sufficient materials on record to evince in what parti-
cular year this anticipation of the revenue had been introduced; though it seems incontrovertibly
assignable to the ultimate period of six years, from which the deduction hath been made. For, 1st,
The forms of all the accounts serving as the basis of those presented to parliament, are apparently
taken from the general books, closed the thirtieth of April, and could not therefore have involved
any such anticipated receipts. And, 2dly, In a Statement of the remissions and balances of five
years settlement, ending in April 1777, as well as of the jumma waussil-baky Account, for the
Bengal year 1183, or that of Behar one thousand one hundred and eighty-four; answering to
1776-7 English style, as drawn out by the accountant of the revenue department, in whose general
abstracts the varied years collections entire of either province, have usually been included: yet in
those accounts also the year is concluded in April, and a note inserted, that "the collections of
Soubah Behar do not close till September next; therefore the better part of rupees one million
seven hundred and twenty-two thousand six hundred and twenty-four," stated as the balance to be
liquidated in course of five succeeding months, "must be expected." Now this is nearly the sum
ascertained to have been realized for the same period of the first year's settlement, carried forward
and deducted from the last, prolonged to September; but in 1777-8, the year immediately following
and terminating the series of six, from which the second medium is taken, the gross annual receipts
on the jumma, formally including the afore-mentioned balance, do not exceed three million four
hundred and forty-seven thousand six hundred and ninety-three rupees, which can only be accounted
for, by considering the balance as part of the third or last medium estimate, as set forth in the Table,
the anticipation must inevitably fall on the third or last medium estimate, as set forth in the Table,
perhaps by a gradual monthly encroachment on each succeeding year's collections.

Again; on comparison of the four medium totals intended to shew a declining annual rent, it may
be perhaps objected to the first or standard Settlement, that though such might have been the net
actual amount of the jummaundy, it doth not appear with certainty that the whole was ever
realized. In truth, under the Mussulman administration in all parts of Indostan, great defalcations
were always admitted of. These in part, were deductions made from the collections by the amildars
for

for the maintenance of mootaineh, or scbundy corps, such as still exist in the soubah of Oude, and constituting the only proper military force of all the provinces, before the more recent introduction of standing armies in imitation or by virtue of European policy; but they were chiefly fictitious or unnecessary charges, stated by and passed annually in account with the favoured servants of government, which through the corrupt influence of ruling ministers, sanctified the abuse; or they were collusive remissions to the zemindars and farmers pretended to be expedient, and as such usually granted by a depraved or ignorant sovereign, in effect for the fraudulent emolument in participation of a whole chain of faithless revenue officers. Still generally, there is a sufficient reason to believe from the evidence of former accounts, and actual occurrences of modern states, that the total net demand on the country was some way or other, in the first instance received by the immediate agents of finance; though by them in great part embezzled, excepting a very inconsiderable balance regularly carried forward from the jumma wassil baky statement of one year, to be incorporated with and make up, the eventual deficiencies of the following. The constitution of the Mogul government, if it had otherwise offered an effectual remedy, which in no case would have been rejected, and in fact was often resorted to; zemindars, when largely and improvidently in arrears, were suspended or dismissed from their offices and territorial jurisdictions, the advantages of which were a temptation to others, either monied men, or of sufficient credit with bankers, to become temporary or permanent substitutes, by making themselves responsible for the payment of former balances with the entire current revenue in future, over and above the ordinary fine of investiture; when instead of mal zamin or managing rent securities, they were reinstated as principals, in all the rights and privileges of the dispossessed Indian landholders. Such indeed virtually, though under a different and locally uncom- balances. The eahitimam, or territorial charges of the defaulter, is sold in whole or part, and the purchase money applied to the discharge of his public debts. In Bengal, where the nature and value of the thing thus disposed of, are avowed to be matters wholly indefinite or unknown, as well to the sovereign proprietor as perhaps to the individual purchaser; and above all, where abwabs are levied by variable zemindary jurisdictions, and distributed internally throughout the pergunnahs by no fixed rule, or merely at the discretion of an ignorant farmer general, having a natural propensity to chicanery, and withhold the legal dues; so this latter mode of realizing the full demand on the country is highly irregular in itself, and ruinous in its consequences; but in Behar, where the system of proportional assessments on the aasil hath not been adopted, it is of less importance, and requires only an act of the British legislature, with a local knowledge very easily acquired, to remove every reasonable objection to it. At the same time, it is to be remembered, that no representative power or any other short of the highest sovereignty under forms of the royal seal and signature, could grant a single daum in remission of incurred balances of rent, due from the khalsa portion of territory.

Finally, the loss of about twenty-seven lacks in Behar, exclusive of Baghelpoor, &c. on the original yearly revenue of fifty-eight lacks, as in 1765 compared with the income of 1783, arising by gradual decline, mismanagement, or defalcation in course of the first cycle of the Company's dewanny administration, appears pretty accurately stated. Of this sum however, two lacks are to be fairly accounted for in the deduction of the amount of sayer or duties from the annual receipts of the soubah, and transfer of so much since 1773, under the general head of the Customs, to the rental of Bengal; four lacks more are found by Mr. Shore in 1783, to have been alienated, under the denomination of Aymah, in addition to all the grants of Jageer Altumgha or Mudded Mash, existing and recorded in 1773, at the valued rent of rupees 8,62,643, being somewhat less than the original sum thus appropriated in 1765, as might very reasonably be expected in so long a period of time, from the casual reversion to government of such of its own or native servants' gifts, as were bestowed merely in the nature of life-ten property. But Aymah is the popular general term for all charitable or religious donations made by the sovereign to Mahomedans in Hindostan, and technically in forms of *Altumgha* or *Mudded Mash*. It therefore follows inevitably, that all these additional alienations are totally surreptitious and invalid: for it will not be contended, that any power in this country, since the interference of parliament in 1773, was competent, without its and the previous sanction of the Company, so to dispose of the rent of a single begah of the territorial acquisitions of Britain; even the jageer conferred on Rajah Rajibullab the Roj Roj in 1777-8, though virtually in lieu of his stated salary, until then charged on the treasury of Bengal, must be deemed wholly irregular, and unauthorized. In all events, the remainder of the great defalcation in the revenues of Soubah Behar amounting to twenty-one lacks of rupees, until the time, the place, and occasion of admitting it, be specified in all the detail of the Ruckbah or measured land of villages, ought to be considered as entirely groundless or fraudulent, and alone the pernicious effect of that corrupt unsystematic mode of financial management, imposed on the present rulers of the country, as derived from their predecessors in dominion, though in fact recently contrived by Hindostanny craft, the better to conceal the enormous embezzlement of the most depraved, interested, native agency, under the necessary ignorance of new foreign superintendents.

SOUBAH ORISSA, CHUCKLAH MIDNAPORE.

THIS province, when first formerly conquered in 1592, from its native Hindoo princes of the race of Gajepetty, by Mausing the Mogul emperor, Akber's lieutenant in Bengal, to which dominion it was then annexed as a dependent government, extended from Tomooluck, on the bank of the great Ganges of Proper Hindostan, to Rajemundry on the lesser Ganges, or Gungagoadaveri of the Decan, in a maritime border round the north-west quarter of the bay of Bengal, 600 measured miles in length by about 40, on a medium in breadth stretching back to that chain of hills westward, which every where bounds the sea coast of Coromandel, almost in a parallel direction southerly, quite to the extremity of the peninsula at Cape Comorin. It contained the whole nation of Oria or Worians, formed as they still are, of a distinct race of Hindoos, differing in language and manners, with some peculiarities of religion, from the rest of Hindostan; and must have been a very flourishing country in agriculture, manufactures, and commerce, before the Mussulman conquest; as we learn from the accounts of ancient European travellers, fragments of national history, and a few remains of former comparative splendour, now indeed only discernible in the wretched edifices of rustic bridges; excepting the pagoda of Jaggernaut, which is still more famous for its antiquity, or as being the rendezvous of a great yearly pilgrimage, productive of a considerable revenue, than any magnificence in structure. But the most unequivocal proof of former prosperity and actual decline, will be drawn from the state of the finances, which, notwithstanding the great revolution in the relative value of money since the reign of Akber, continuing to this day at nearly the same original standard of and partaking of superior civil advantages except in the dismembered territories annexed to and purchased of superior civil advantages under the government of neighbouring soubahs; a fact only to be accounted for in the behalf of a prodigious depopulation and waste (if adopted by those who have not had ocular demonstration of the present ruin) of numberless towns, the neglect of the richest arable fields before in culture, and the misery of a scanty peasantry with so total a stagnation of foreign trade throughout the whole country, now more properly termed Cuttack, from its capital, subjected to the predatory tyrannical sway of the Marhattahs, that the famous port described in Czar Fredericke's travels, appears of fabulous existence, as no vestige of it is to be found, unless in the pirate state of Coojung, at one of the mouths of the Mahanuddin.

According to the Akbery, Ayen, Orissa, in its greatest original dimensions, when reckoned among the dependencies of Bengal in 1592, being divided into five circars, composed of 99 pergunnahs, was rated as follows, in the general Rent-roll of the Mogul empire; viz.

C I R C A R S.				
1. JELASIR, comprising all the actual British possessions in the province lying North and East of the river Soubanuska, which were first subdivided into the four circars, Maljetteah, Gaulparah, Muscoory, and Jelasir, but afterwards, for the most part compounded, as at present, into the two chucklahs of Midnapore and Hejeelee, stood thus:				
	Mehals	28	Gross rent 5,00,52,737	Daums 12,51,318
			1,86,87,770	4,67,194
2. Buderuck	both Circars now to the Marhattahs	7	9,14,32,730	converted into 22,85,818
3. Cuttack	now to the Northern Circars Soubah Hydrabad	21	55,60,000	rupees 1,39,000
4. Kalling		27	50,00,000	at 40 each 1,25,000
5. Rajemundry		16		
Total - Mehals			99	Daums 17,07,33,237 - Rupees - 42,68,330

Which, united with the other 19 circars of Bengal, make up the whole extent and amount of that Soubah, as stated in the institutions of Akber, being in all 24 circars, Mehals 787, Daums 59,84,59,319, R^e 1,49,61,432; and hence it was, without examination into the particulars of the total jumma herein set forth, including Orissa, compared with that of Sujah Khan in exclusion of the latter, excepting a very small portion still annexed to the former province, that Mr. Francis might have been led into the notable error already mentioned, in asserting that the toomar of 1728 was rather less than that of Toorel Mull, established a century and a half before.

IT does not, however, appear from history, that the Mogul arms ever penetrated beyond the Chilka lake, in the neighbourhood of Ganjam, in those early days of their conquests; and therefore, as may fairly be concluded from the imperfect general estimate in the preceding account of the circars of Kalling or Cicacole and Rajemundry, there is reason to believe that neither of these districts were subdued, or properly valued, though enregistered in the imperial rent-roll. But if otherwise, they were certainly both soon afterwards lopped off, and re-annexed, as they have continued since to be, in form to the dominion of Hydrabad;—and the remaining portion of Orissa, in the reign of Shah Jehan, between 1627 and 1658, if not before, was itself altogether dismembered from Bengal, and erected into a separate soubah, after being more fully explored or rated, as well as newly modelled, according to the following arrangement, in its territorial subdivisions of the three ancient circars into twelve, besides that of the sayer, comprehending the maint belonging to the capital.

SOUBAH ORISSA in its 12 CIRCARS.

1 st	1. Cuttack mehals -	100	Assessed in	19,86,156	Forming the present posses- sions of the Marhattahs, inclusive of the rated ter- ritories then in the hands of the royal family of Orissa, and other tributary rajahs.
	2. Burwah -	9	Cowries;	1,21,490	
	3. Jajepoor -	5	valued	1,27,208	
	4. Padshahnagur -	16	mockurerytunkla	2,09,014	
2 ^d	5. Bhuderuck -	19	reckney, or	4,02,131	Constituting the actual domi- nion of Britain, in the soubah of Orissa, and contained in the chucklahs of Hedjeelee, Hooghly, and Midnapore.
	6. Serow -	15	enrolled	1,97,814	
	7. Rumneh -	20	standard of	2,18,458	
	8. Busteh -	10	assignment,	1,18,752	
3 ^d	9. Jelasir -	22	being always	3,99,602	
	10. Maljetteah -	21	for the most part	3,08,855	
	11. Gual Parah -	28	bestowed in	6,83,218	
	12. Muscoory -	11	Jageer, at	1,88,799	
Total Mhals 276 - - - Rupees				49,61,497	

To draw a fair comparison, however, between the original assessment of Akber, after striking out the dismembered circars of Cicacole and Rajemundry, and that now stated at Rupees 49,61,497 It will be proper to deduct the valued rent of 32 mehals, yet unconquered, or left in the possession of the royal family of Orissa, and other tributaries, though included formally in the latter standard jumma; viz.

1. To Rajah Derrup Sing Deo, heir of line and representative of the royal house of Gajeputti; guardian of the Tajore, Duarah or Jaggernaut, and proprietor of 11 mehals, dependent on the Kellah of Khurdah -	-	-	-	6,15,616
2. Rajah Muckender, of the Fort of Aul -	2	-	-	26,121
3. Ramchunder, &c. of Sarengurrah -	2	-	-	36,973
4. Sirbeser Bunjee, of Bahmenhutty, &c. -	2	-	-	80,875
5. Herchunder, of Derpen -	1	-	-	37,088
6. Persotim Bunje, of Rientoo -	2	-	-	10,883
7. Ragonahit Sindh, of Coojung -	2	-	-	9,126
8. Raotera, of Mudhoor -	1	-	-	5,921
9. Teigchund Dhol, of Kerapoor -	1	-	-	6,470
10. Ramsah, of Nagpoor, &c. -	2	-	-	9,705
11. Jaggernaut Dhol, of Chatmah -	1	-	-	16,175
12. Mahomed Yar, of Kassijurah -	1	-	-	2,000
13. Gerdher Narrain, of Chourassijurah -	1	-	-	6,235
14. Bubhedir, of Mynajura -	1	-	-	4,700
Nancar of the pergunnah of Sussoo -	2	-	-	5,630

In all 27 whole and 5 kissmut mehals, rated - - - 8,73,518

Total Teshkhees Jumma Toomary of the Soubah -	-	-	-	40,87,979
Of which were appropriated to the Khalsa shereefa -	-	-	-	6,87,890
In Jageers to the Dewan and Munsudars in office -	-	-	-	3,12,794
Muddled Mash, or Aymah donations -	-	-	-	2,136

BALANCE net revenue of the soubah in 1658, usually assigned in apparge to one of the imperial family, or held by some trusty ameer as a fief of the empire for charges of protecting the frontier - - - Sicca Rupees

The whole province of Orissa, as thus ultimately formed, and now more properly described in its twelve circar divisions, composed of 275 pergunnahs, included an area probably of 15,000 square miles, besides a mountainous unproductive region on the Western frontier, making part of the wilds of Tharcund or Jungly country, towards the velayt of Behar, and the districts of Ruttenpoor, with Sombhulpoor, formerly annexed to the soubah of Allahabad, but latterly considered dependencies on the Marhattah dominion of Nagpoor in Berar, yielding altogether an ascertained standard revenue of Rupees

But from these dimensions and rental in the aumily or fusilee year 1112, corres- ponding with 1706-7 of the christian era, a dismemberment had taken place, for the enlargement of Bengal, by annexation of 40 whole and kissmut per- gunnahs, constituting the districts of Hedjeelee, Tomooluck, Mhesadul, Bugree, Soohent, &c. rated - - - Ausil	-	-	-	4,15,724
From which, deducting 12 included mehals since again separated, being always immediately dependent on the port of Balasore, valued at -	-	-	-	74,340
There still remained a territory of at least 1,000 square miles in extent, incorporated with Bengal, and assessed for - - - Rupees	-	-	-	3,41,384
So that the Total Teshkhees Jumma thus reduced, with a remission in the Toomary rent of certain other districts, amounting to - - -	-	-	-	1,39,350

Left in reality for the effective revenue of Soubah Orissa, at that period only - - - Rupees 4,80,734

Again:

Again: In 1751-2, Alevardi Khan, subahdarry usurper of Bengal, Behar and Orissa, after having, as already related, concluded a peace with the Marhattahs, on agreeing to the shameful condition of paying a chout, &c. of twelve lacks of R^a on account of the three provinces; where and on which pretence, having levied a much more considerable abwab or proportional assessment on the ausil jumma of the crown lands, he yet more prejudicially to the imperial right of dominion, then ostensibly defended by himself collusively connived at a further dismemberment of the latter soubah in favour of his recent enemy Ragoojee, ruler of Nagpoor, in future compensation for the stipulated tribute. This was in fact dissevering the body from the head; as the portion of territory ceded, made by far the greater part of the whole in dimensions, or political importance, including an area of 8,000 square miles, and an extent of 200 miles sea coast from Pipley on the Soobenurecha to Maloud on the frontiers of Ganjam, with an old standard revenue of rupees 25,73,588. Such, however, has been the ruinous effect of a barbarous predatory system of policy under the administration of the Marhattahs, that in the aumily year 1176, or A. D. 1768-9, this fixed original income was reduced to an annual jumma of - - - Sicca Rupees 21,20,415

Of which the deductions for the expense of government were as follows:

Horse maintained for general national defence -	-	-	-	8,02,201
Household troops and servants -	-	-	-	2,23,972
Artillery and garrisons -	-	-	-	3,77,942
Khelat at the Pooniah, and occasional presents to the more inde- pendent zemindars -	-	-	-	1,04,593
Treasure remitted as the net surplus income to Nagpoor -	-	-	-	4,37,308
				19,46,016

While the Balance remaining for Tuckavi advances on account of the suc-
ceeding years cultivation, or due from the aumildars, zemindars, &c.
was - - - Rupees 1,74,399

Though to this statement of the rental of Cuttack, may be added the further sum of three lacks of rupees acquired in 1783, by the total extirpation of Birkissendeo, representative of the royal family of Orissa, and consequent reduction of the poor remains of his inheritance in the dependencies of Khurdah.

So that what remained, after the two before mentioned dismemberments, to the nominal sovereign of the whole province, (ceded partially, with the districts of Burdwan, &c. in the first instance by the nazim of Bengal to the Company in 1760, and confirmed to them as a free perpetual gift under an universal grant of the soubah entire, in terms of the royal firman of 1765,) was altogether comprehended in, and henceforth denominated

The CHUCKLAH of MIDNAPORE,

Bounded on the east and north by the districts of Hejeelee, Burdwan, Bishenpore, and Pacheat, in Bengal; on the south and west partly by the sea of Balasore, but chiefly by the river Soobenucka, which empties itself there near Pepley; and from the western hills separates the whole chucklah in those quarters, from the zemindary of Mohurbunje, dependent entirely on Cuttack, except for an inconsiderable tribute to the Company on account of two or three pergunnahs beyond the described limits. It contains 6,102 B. square miles, in all its dimensions of jungly or cultivated plains, in 56 pergunnahs, composing the remainder of the four subdivided circars of Jelasir, from which the salt districts of Hedjeelee, &c. had already been dissevered; according to the following extract of the jumma toomary of the Soubah:

CIRCARS.		28 - rated	6,83,218
1. Gualparah, consisting altogether originally of mehals -	-	-	-
From which had been dismembered the Perg ^a of Tomooluck, Bugree, Raipore, and Soohent, or a dependency of Matnah -	4	-	1,27,784
Remains to Midnapore -		24 - rated	5,55,434
2. Jelasir, originally of 22 mehals, as already stated, but with the dismem- berments of Murgooda, Petasspoor, &c. to Hedjeelee and Balasore, was reduced, with other deductions, to whole and broken pergunnahs -	18	-	3,06,507
3. Maljetteah, in like manner at first 21 mehals, but after losing the salt lands of Hedjeelee, Mootah, Mhesadul, Amersy, &c. consisting only of bunder, and Bhugrai, was reduced to -	7	-	1,18,423
4. Muscoory, originally 11 mehals; dismembered of Burcool, Balshy, Shak- bunder, and Bhugrai, was reduced to -	7	-	1,63,514
Total of the Asil Jumma of Chucklah Midnapore -	56	- valued	11,43,878
Deduct possessions anciently left to the zemindary -	9	-	1,10,221
		47 - R ^a	10,33,657

Teshkhees, or net standard revenue A. D. 1707

The Aumily Velayty or Fussillee year of Orissa, as well as of Behar, should begin at the autumnal equinox, now happening on the 25th of September, but the year of account closed the 30th of April, being adopted in all the published statements to be recurred to, for drawing out a comparative view of the gross and net collections of Midnapore, in a cycle of 19 years of the Company's administration; so, in conformity to the general plan hitherto followed, we shall take that period from the 1st of May 1765, to the same day 1784; stating only the medium result for every six years, in exclusion of the first jumma of which is to be considered the original standard of the annual settlement concluded with the zemindary.

First year 1173, or 1765/6, the net demand on the country was fixed at -	Sicca Rupees	8,22,083
First medium of six years, from 1st May 1766 to 30th April 1772 -	Gross Receipts.	57,022
Second medium of six years, from 1st May 1772 to 30th April 1778 -	Charges.	8,10,042
Third medium of six years, from 1st May 1778 to 30th April 1784 -	Net.	7,21,610
		7,50,447

From

From the foregoing Statement, it might be supposed that the portion of Orissa now in question, under British rule, have fallen so much short of the standard revenue of 1707, hath been, in common with the Marhattah division, greatly on the decline; but this is far from being the case; as the case of either country is, in fact, a contrast to the other; that of the former, being in the most part apparently well inhabited, in tolerable cultivation, and its manufactures rather in a flourishing state; while the latter, is undoubtedly under circumstances altogether the reverse. The justness, however, of the remark, in terms so general, will always be considered to depend on the degree of credit given to the judgment, accuracy, or fidelity of the observer; and should never be admitted, when any more specific proof is offered, in a detail liable to immediate detection, if erroneous. The Aumeny investigations of 1777/8, carried on throughout the Mofussil entirely by natives, though bringing to light many useful particulars, are allowed to be generally so loose, irregular, imperfect, and incorrect in the execution, that no reliance is to be placed on them. Nevertheless, in the Chucklah of Midnapore, where the Canongoes were somewhat independent of the naib dewan and virtual canongoe of Bengal, under whose auspices the inquiry was conducted, an exception may be made, if the genuine original accounts procured have been faithfully submitted for translation into English. Such as were actually rendered officially, in any detail or language, for this purpose, to the gentlemen superintendents whose integrity and ability are universally acknowledged, have never come within my own observation; but a Persian copy of what is termed the Hustabood Jumma, as then ascertained, of the districts in question, hath fallen accidentally into my hands; and having been found among the papers of a native musuddy or mohirer deceased, on the spot, who had either been employed as deputy in behalf of the principal aumeen, or at least must be supposed to have had an opportunity of inspecting the abstract results of local inquiry; so, at the same time that I rely implicitly on its authenticity myself, I hope to be confirmed in the conjecture of its proving a counterpart of the informations given to the Company's servants appointed to collate and arrange them, as well as an exception to the general risk of condemnation of the whole communicated, in point of accuracy and practical utility. It is therefore that I present the following particulars stated of the actual territorial divisions in Pergah and fort dependences, with their full old or recent assessments, as levied by the zemindarry officers of government, to be altogether accounted for, though only partially done in forms of the annual Jumma bundy, stating the malgoozary or net rental agreed for with the exchequer.

HUSTABOOD, or ancient and actual sources of the Public Revenue of the Chucklah of Midnapore, in Orissa, for the aunily year 1181, as digested originally in Persian, and supposed accordingly to have been rendered by the native aumeens appointed by government in 1184, or A.D. 1777/8, to carry on a local investigation throughout many of the districts of Bengal, &c. Now translated and to be arranged for the sake of comparison of circars, instead of the two-fold divisions, in the original under the heads of Midnapore and Jelasir; the whole rental in Illahy Rupees to be converted into Siccas.

CIRCARS, PERGUNNAHS, &c.	Malgoozary, or, net current Rents.		Kefyet, or profit of the Zemindars yearly, as Farmers general.	TOTAL Hustabood Jumma exclusive of Nancar, Chakeran, &c. Bausee zemoon appropriation.
	According to the Bundobust, or, annual settlement.	Serf 2 & 1/2 to make up deficiency of weight in R.		
1st, Circar Gualparah:				
Perg ^h 1. Cassijurah 1/2 share -	1,63,397	15,444	86,555	2,65,597
1. Shabpoore -	58,284	7,385	43,968	1,09,538
Zemindarry of Zoondernarmin:	2,21,881	22,729	1,30,523	3,75,135
Cassijurah 1/2 share	7,405	925	7,674	15,405
1. Midnapore	1,79,378	9,922	6,376	1,95,675
1. Sobung -	91,391	11,424	84,755	1,87,571
1. Kandhar -	93,201	11,650	90,450	1,95,309
1. Mynajurah -	59,491	7,436	38,308	1,05,236
1. Kootubpoor -	41,566	5,196	49,002	95,765
1. Kedarcoond -	18,352	1,389	19,054	38,795
1. Gungapoor -	7,607	851	6,775	15,234
1. Futtchpoor -	1,760	245	2,197	4,203
1. Currickpoor -	16,853	2,094	12,384	31,331
1. Narajob -	13,724	1,716	21,792	37,232
3. Moatahedpoor Goabersa, and Ajib Gyn -	1,608	198	1,788	3,597
Tannah 1. Narraingur -	23,361	1,662	8,538	33,562
2. Bubrampoor -	11,469	1,433	9,743	22,646
1. Jehanpoor -	14,314	1,784	15,243	31,342
Tuppeh 1. Darindeh -	4,511	564	4,555	9,631
1. Chatna -	3,132	441	3,301	6,875
24. Mehals, Total Circar of Gualparah - Illahy Rupees	8,10,944	81,659	5,11,857	14,04,477

CIRCARS, PERGUNNAHS, &c.	Malgoozary.		Kefyet.	Total Hustabood.
	Bundobust.	Serf.		
2d Circar, Jelasir:				
Perg ^h 1. Kahtnagur -	14,088	1,760	24,392	40,241
1. Seerpoor -	17,734	2,026	19,774	39,635
1. Meergodah -	12,002	1,500	10,799	24,303
1. Turkoojur -	12,229	1,373	12,021	25,630
1. Gozaljoor -	12,031	1,503	11,665	25,209
1. Lodenjoor -	11,027	1,378	7,358	19,763
1. Dantoun -	5,830	728	5,317	11,877
1. Agraajoer -	8,624	1,078	5,902	15,605
1. Lanojoor -	7,355	962	6,879	15,155
1. Akrajoor -	3,137	392	4,335	7,865
1. Haville Jelasir -	5,448	685	5,531	11,665
1. Phulwarrabjoor -	1,283	155	7,351	8,790
1. Rajagarrab -	3,691	461	2,948	7,101
1. Rajagarrab -	3,418	427	3,256	7,102
1. Rajagarrab -	2,019	252	2,343	4,615
1. Kessary -	2,383	397	2,382	5,065
2. Narajoer and Kenhraject -	2,143	138	1,063	2,345
Tan. 2. Futtchabad and Jelasir -	1,23,449	15,220	1,33,316	2,71,957
20 Mehals. Total circar of Jelasir - Ill. R.	1,23,449	15,220	1,33,316	2,71,957

3d Circar, Maljetteah:				
Perg ^h 1. Amersy -	29,680	3,690	2,574	65,945
1. Bhoah Mootah -	18,918	2,364	14,341	35,625
1. Pertab Chan -	8,344	1,043	7,608	16,995
1. Day Mootah -	6,130	755	6,449	13,335
1. Outer Behar -	9,118	1,139	8,847	19,105
1. Chakrapoor -	3,364	821	6,380	10,565
1. Bherpoor -	4,141	517	3,556	8,215
7 Mehals. Total circar of Maljetteah - Ill. R.	79,695	10,329	79,755	1,69,785

4. Circar, Muscoery:				
Perg ^h 1. Baurcood -	8,595	824	2,025	9,695
1. Baurcood -	6,418	729	6,099	13,308
1. Baurcood -	1,493	181	1,053	3,519
6 Mehals. Total circar of Muscoery - Ill. R.	34,410	4,287	23,474	62,177

ABSTRACT of the Hustabood Jumma of Midnapore in 1811.				
CIRCARS, PERGUNNAHS, &c.	Malgoozary.		Kefyet.	Total Hustabood.
	Bundobust.	S. f.		
Circar 1. Gualparah - Mhals 21	8,10,944	81,659	5,11,857	14,04,477
2. Jelasir - 20	1,23,449	15,220	1,33,316	2,71,957
3. Maljetteah - 7	79,695	10,329	79,755	1,69,785
4. Muscoery - 6	34,410	4,287	23,474	62,177
Sayer Sooneah Salamy -	569	-	-	569
Total of the Chucklah Mehals 54	10,49,060	1,11,495	7,48,402	19,08,965

Of Midnapore in Illahy Rupees of ten masheh, being about 6 per cent. worse than Siccas or the current coin of Bengal.

IN the preceding Statement, the Malgoozary or net revenue of government, including the yearly stipulated rent in the ordinary specie of the district, with serf or additional demand to make up the deficiency of these in comparison with siccas, comes so near the musil toomary jumma, of the same territory in 1707, that the total of the one, would seem to have been formed on purpose to correspond with the standard, of the other; though it be certain the assessed lands of the circar of Gualparah have been considerably enlarged and improved, at least in proportion to their distance from the frontier, since the era of British administration. The keyfet on the other hand, is undoubtedly the clandestine profits of the zemindars, levied from the ryots in the nature of abwabs as in Bengal, or surplus rent beyond the original assessment as in Behar, to answer the real or pretended exigencies of the state, in consequence of that extraordinary influx of the signs of wealth from the American mines, which every where destroyed the proportional basis of the first toomary settlement, and being so raised in right of the sovereign, but fraudulently concealed or withheld from the exchequer, have become the great fund of corruption in the hands of the farming landholders, in procuring annual remissions, abatements, allowances, favourable leases, and unconstitutional privileges, by collusive participation of their gain with native individual superintendents, faithless to their public trust.

From the total revenue however of the chucklah of Midnapore, thus ascertained to have been in 1774-5, 11,445,915, supposing it to be the gross rental of the whole territory, ought to be deducted about one-fifth of the musil, for all musfussil charges of collection; but this supposition would be so far from the truth, that the same adneeny investigation which led to a knowledge of what is called the hustabood jumma, forming the aggregate now stated, brought to light here, as well as in the several districts of Bengal, subjected to the same researches, not only large extraneous territorial funds, set apart for defraying such financial expenses, under the denomination of zemeen chackeran, or servants lands, but also still greater, unconstitutional alienations, termed bazee zemeen, including Birmoohter, Deowalter, &c. made or pretended to have been made by zemindars to Bramins for charitable or religious purposes, though in fact, in prejudice of the sovereign's undoubted prerogative and proprietary right, in the fruits with other uses of the soil. Which illegal unauthorized appropriations, though probably begun secretly, in the period of mussulman administration, under the loose indefinite mode of imposing additional assessments in the nature of abwabs, were very inconsiderable, before the acquisition of the Dewanny; when the demands of government kept nearly pace with all the discovered resources of the country, inclusive of the fraudulent emoluments of foudjarry or zemindarry officers; but certainly could only have taken root or be extended to the inconvenient length since acknowledged of absorbing perhaps a third of the malgoozary funds from the original fraud, in reduction of the stipulated dues of the exchequer, or through the continued misrepresentations, corruption, infidelity, abuse of native agents employed in the collections from that time forward, and in no shape or degree would daringly have been avowed under any other administration than the British, of experienced lenity, tender of the civil rights of the subject yet unascertained, or generally, though erroneously measuring them by the standard of English jurisprudence, and presumed to continue still under circumstances of the like ignorance or negligence, which favoured the early deception of Hindostanny craft, on the unsuspecting helpless credulity of new, otherwise necessarily uninformed rulers.

On these grounds, and on principles of the laws and constitution of India, wisely referred to in the late Act of Parliament, as the code of future justice in the most important matters of finance, the zemeen chackeran stated at 1,45,591 beghas, of which 87,661 had been taxed at the rate of about half a rupee each begha, may be supposed an ample compensation for the services of all the sebundy or village peons of the chucklah, numbered at 8,975 persons; considering that these men, however useful they might be to us, and are always found to be under every native government, are at present scarcely known to the Company, wholly neglected, or suffered alone to swell the pageant retinue of the farming landholders. While Baze Zemeen appropriations to the extent of 2,01,863 beghas more, being altogether fraudulent or unauthorized, except inasmuch as may be contained therein, of muscar, muscarat to zemindars, &c. or aymah muddled-mash to individuals of the mussulman faith, will give even a considerable surplus beyond the annual musfussil charges of 20 per cent. calculated on the musil jumma of the whole district. So that in round numbers, nineteen lacks gross but the net yearly revenue, actually collected from the country, and as such, being the lawful property of the sovereign, highly proper to be realized without any deductions to the public exchequer.

Finally, from a consideration of all the circumstances relative to the present state of the soubah of Orissa at large, a grand political question will suggest itself, only to be solved with full intelligence by such a comparative view as hath been here exhibited, supposing it tolerably just; and that is, how far it might be expedient in policy, now, or at any future period, without a violation of the public tranquillity, or acting only in self defence (peace being otherwise broken) for the perpetual dewanny government of the three provinces of Bengal, &c. so constituted by the only still acknowledged power in form of legitimate authority throughout the imperial dominions of Hindostan, to possess itself of that portion of Orissa included in the Firman of 1765, so unjustly acquired thirteen years before, and since so barbarously managed by its present occupants the Marhattas? But in glancing at the several arguments to be used in favour of the measure, as drawn from, or applicable to the particulars of the situation, state and finances of the soubah herein set forth, I hope it will not be imagined that I presume to decide on a question so much above me, or eventually of such great national concern. First, the easy contingency of possession presupposed, by negotiation or necessary defensive operations,

tions, the formal right of dominion already acquired, sanctifies in natural reason, honour and justice, such an extension of territorial sway.—Secondly, it might be urged on principles of humanity or general prosperity, to a very inoffensive race of people now groaning in misery under the tyrannical yoke of their barbarous countrymen, as well as powerfully supported, on a comparative view of the actual state of the two districts of Cuttack and Midnapore, with the financial progress of the latter in improvement, while the former hath been and continues rapidly on the decline.—Thirdly, policy seems still more strongly to vindicate, on the first convenient opportunity, the realization of the Company's dewanny claim to the whole of Orissa, in terms of the original royal grant. Continuity of the districts of Bengal with those of the Northern circars, dependent on the government of Madras, together with the accession of intermediate territory, valuable in itself from its improvable revenue and the accessions of intermediate territory, precluding the intrusion of foreign settlers, who might intrigue successfully a war in the counsels of untutored natives, are the principal considerations of political importance usually insisted on. But that which apparently merits most attention has scarcely ever been mentioned, or brought plainly forward to the public view; it is, that in the proposed extension of the British territories by the annexation of Cuttack, these would be made more compact from continuity, and the frontier line of defence on this side towards the interior of Hindostan be positively contracted, at least in the proportion of ninety-nine for every hundred miles of actual boundary. This will appear paradoxical to those who have not a local knowledge of the country; but to such as have or will admit of there being only a few narrow difficult passes of entrance from Berar through uninhabited or savage wilds, mountainous, woody, and unwholesome, in a march of 200 miles in length, while an exposed frontier of greater extent in breadth opens immediately to an enemy, once admitted, into the district in question, meditating the invasion of Bengal, no proposition of Euclid can be more easily demonstrated. Experience too well justify the observation in the fullest extent; for in the very instant that the only speculative argument ever used against the acquisition, was playing off with intent to prove the pacific influence on the Nagpore government, of a dread from the easy conquest of a weak detached member, wholly within the British grasp; its ruler Moodajee Boshah, in 1780, introduced into Cuttack a body of undisciplined troops, in the specious pretext of real friendship under a cloak of enmity, which he pleaded necessity for assuming; but in effect, to extort from the Company, as the price of forbearance in an intended hostile incursion into their provinces, a sum of money exceeding two years' chout, according to that original stipulation of Afiverdi, afterwards cancelled by the virtual cession to the Marhattas of the latter part of the soubah of Orissa; unless from the amount thus compulsively paid, is to be deducted a portion of twelve lacks taken as loan, and which at some future period, may, in justice and policy, be demanded back with interest, or an indemnification sought for, in the seizure of a very important adjacent territory.

SOUBAH ALLAHABAD, ZEMINDARRY BENARES.

THIS province, in its greatest dimensions, in the reign of Alemgeer, in the meridian of 83 degrees east long. from Greenwich, stretched about 400 miles, latitudinal extent, from the northern frontiers of the circar of Townpoor, towards the soubah of Oude, N. lat. 26½ deg. in a direct line southerly across the Ganges, and beyond the sources of the Nerbuddah Soane, &c. to the fork of the Tabe and Mahanuddy rivers at Sonipoor in 20½ degrees; bounded by Behar with a small part of Orissa on the east; the districts of Dioghur and Chandah in the province of Berar, forming part of the Marhattah dominions dependent on Nagpoor, to the south; the soubahs of Malwa and Agra, to the west; with that of Oude singly, on the north; and comprehending altogether an area of perhaps 60,000 B. square miles; of which one half plain or productive country on either side of the Ganges and Jumna, composed from the twelve circars, and 292 perg' contained in the whole province; eleven of the former, or 177 of the latter financial divisions of territory, yielding a standard revenue of 1,00,46,134 rupees; while the other half to the south, on the borders of the Decan, mountainous, woody or barren, included in the circar of Bhattah or Baradhoo produced no more than 6,29,208 rupees, original rental. To be better understood, however, in describing the lesser portion of the soubah now appertaining in full of 115 perg', produced no more than 6,29,208 rupees, original rental. To be better understood, however, in describing the lesser portion of the soubah now appertaining in full of sovereignty to Britain, under the head of the Zemindarry of Benares, it seems necessary to take a more specific, though still a very succinct view of the province at large; show the progress of its improvement and enlargement, by comparative statements of the crown-rent with assessed lands at different periods, from the first settlement of Akber to the last of Mahomed Shah, towards the middle of the present century; and trace the several dismembrments effected since, to their actual modern state, as separate principalities, or in the nature of dependencies on the governments of Bengal and Oude, under the constitutional forms of the Mogul empire.

Soubah Allahabad
Zemindary Benares.

First.—AUSIL TOOMARY JUMMA of Toorel Mull, about the year 1582, in the reign of Akber, for the whole Soubah of Allahabad, as then composed of 10 Circars, containing one hundred and seventy seven Pergunnahs, measured by Ruckbah; of probable extent 35,000 B. sq miles; and regularly assessed according to the Rebba or Butai, as follows:

CIRCARS.		Number of Pergunnahs.	Ruckbah measurement in Beghas of 3,000 sq. ells.	Jumma Toomary, in Daums of 40 to each Rupee.	Gross standard Revenue, in Sica Rupees.
Now in 1784. Independent - to Oude. to Bengal.	1. Allahabad	11	5,73,611	2,28,38,604	5,70,965
	2. Currah	12	4,47,556	2,29,82,048	5,07,051
	3. Korah	9	3,41,170	1,73,97,507	4,34,939
	4. Manickpoor	14	6,66,222	3,39,16,527	8,47,913
	5. Benares	8	1,56,863	88,60,318	2,21,507
	6. Townpoor	41	8,70,295	5,63,94,127	14,09,853
	7. Ghazipoor	19	2,88,770	1,34,31,020	3,35,775
	8. Chunar	13	1,06,270	58,10,554	1,45,266
	9. Kalingar	11	5,08,273	2,38,33,474	5,95,834
	10. Bund-gohrah	39	9,018	72,62,780	1,81,569
Total - - 10 Circars - -		177	39,68,018	21,24,27,119	53,10,358

Of the number of pergunnahs above stated, it is to be observed, that 131 only, were properly explored; and contained the whole Ruckbah measurement assessed for daums 20,29,71,024; the remaining 46, being rated by estimate in money at 94,56,095; but in the aggregate of these sums was included syearghal or mudded-mash alienations, to the amount of daums 1,11,65,417. The total revenue was calculated to maintain 11,375 cavalry, 2,37,870 infantry, 323 elephants, and to furnish 12 lacks paun or beetle. Besides which, it is found that one thousand chests of opium, and a lack of maunds of saltpetre, together valued in the gross at ten lack of rupees, might have been provided under the rule of state monopolies, chiefly in the circars of Ghazipoor, Allahabad, and Korah. The diamond mines of Pannah, in the circar of Kalingar or Bundelcund, may moderately be estimated to have brought into the country eight lacks of rupees additional; while the cotton, sugar, indigo and cloths, now manufactured mostly in Benares for exportation, would probably have returned 20 lacks more; making in all, rupees 38 lacks, annual balance of trade.

Second.—JUMMA TOOMARY of the Soubah of Allahabad, in the 27th year of Alemgeer, or 1685, A.D. as then divided into 12 Circars, containing 265 Pergunnahs; in an extent of about 60,000 B. square miles, annexed to 24,069 Villages, of which 3,192 were appropriated as Jageer or Aymah alienations.

CIRCARS.		No. of Pergunnahs.	New Jumma Toomary, in daums of 40 to a Rupee.	Total Standard Revenue in Rupees.
to Oude.	1. Allahabad	11	3,87,72,687	9,09,458
	2. Currah	12	5,64,90,409	14,73,651
	3. Korah	8	3,69,80,462	9,82,209
	4. Terhar	9	87,20,800	1,52,975
	5. Manickpoor	13	5,20,41,265	12,50,205
to Bengal.	6. Benares	8	1,42,77,982	4,37,161
	7. Townpoor	41	7,58,67,950	22,88,742
	8. Ghazipoor	17	1,84,48,791	4,79,414
	9. Chunar	14	2,06,10,830	4,04,728
Independent	10. Kalingar	10	4,59,95,451	12,05,753
	11. Ahmedabad Gohrah	6	1,10,40,000	3,08,420
	12. Bhattah, &c.	115	3,31,00,000	76,400
Total - 12 Circars of the Soubah -		265	41,23,46,627	99,68,116

Of this Revenue, only 3,17,45,262 Daums, or 7,11,693 Rs were then reserved to the Khalsa sherefa; the rest, being entirely appropriated in jageer, or otherwise. The Circar of Terhar, on the southern border

border of the Jumna near its confluence with the Ganges at Allahabad, had been formed of dis-membered districts from the other adjoining divisions; but that of Bhattah or Baundhoo, south of Kalingar, was considered a new conquest, though long before partially subjected, and being sub-divided into six lesser Circars of Bhattah, Sohajipoor, Chattergur or Rutenpoor, Sumbhilpoor, Gungpoor and Jushpoor, composing anciently part of the Goondwamrah Raj of Gurrah, and con-taining about 25,000 B. square miles, of high mountainous unproductive territory; excepting, how-ever, the diamond mines of Sumbhilpoor, was henceforth thus formally annexed to the Soubah of Allahabad.

Third.—JUMMA TOOMARY of the Soubah Allahabad, as rated A. D. 1747, at the death of the Mogul Emperor Mahomed Shah, in 12 Circars of the same dimensions, 60,000 square miles, as stated in the preceding rent-roll, but now subdivided into 292 Pergunnahs, Mehal and Sayer, as follows:

CIRCARS.		Nº of Pergunnahs and Mhals.	Estimate of the Ruckbah in Bengal Ryoty Beghas.	Ultimate Toomar Jumma, in daums, on a medium at 49½ to each Rupee.	Standard Gross Revenue in Rupees.
to Oude.	1. Allahabad	11	17,20,833	4,58,07,924	9,32,984
	2. Currah	12	13,42,668	5,84,41,096	14,76,874
	3. Korah	8	10,23,510	4,07,92,385	9,74,915
	4. Terhar	9	-	1,33,78,115	2,33,752
	5. Manickpoor	13	19,98,666	7,23,81,795	11,50,152
to Bengal.	6. Benares	7	4,70,589	1,91,10,470	3,80,475
	7. Townpoor	41	26,10,795	11,96,39,809	24,95,393
	8. Ghazipoor	17	8,66,310	2,56,06,473	4,44,346
	9. Churnar	18	3,18,810	2,46,31,971	5,42,061
	10. Kalingar	10	15,24,819	5,35,33,272	11,55,997
	11. Am ^d Gohrah	8	27,054	1,63,05,560	2,40,978
	12. Bhattah, &c.	115	-	3,60,10,890	6,29,208
Total Mehal or Land rent -		269	1,19,04,054	52,56,39,760	1,06,57,113
Sayer or duties, &c. -		23	-	22,41,416	18,206
Total Mehal and Sayer of the Soubah		292	1,19,04,054	52,78,81,176	1,06,75,319

Of this revenue, 15,90,299 rupees were reserved for the Khalsa sherefa; 2,33,756 Rs appropriated to the special expense of the Emperor; 3,43,233 rupees of rent, with its territory, had been taken from the Circar of Kalingar by the Marhattahs; and the remainder, was altogether assigned in jageer, for the maintenance of the imperial troops and great officers of state. The rate of exchange, in the conversion of daums into rupees, continued in reality as ultimately established by Alemgeer, at 48 of the former, for each of the latter; but there was always some variation on account of deductions, and the fictitious mode of valuing jageers. The Dustery Begah is reduced to ryotty of Bengal for the sake of comparison as before, by threefold multiplication.

It was at the preceding ultimate valuation, that the whole soubah, soon after the death of Mahomed Shah, was virtually dismembered from the empire, and subdivided internally into the five following states, independent of each other, though for the most part held as dependencies on larger neighbouring governments; viz.

1st. CHATEESGUR or Thirty-six forts of Rutenpoor, &c. intervening between Nagpoor-Berar, on the one side, and the districts of Cuttack, with soubah Behar, on the other, included the whole Circar of Bhattah, excepting Sohajipoor, and contained at least 20,000 B. square miles, of a mountainous tract or unprofitable jungles; from the predominancy of which, the whole country acquired the name of Jharcund, being altogether rated for a crown rent scarcely of five lacks of rupees, exclusive of the diamond mines of Sumbhilpoor, when Ragojee Bhosla, in 1752, became the proprietor, succeeded by his younger son Bembajee, the present occupant, in this portion of conquered dominion, still formerly dependent on the greater Marhattah state of Nagpoor.

2d. BUNDELKUND; formed of the whole Circar of Ahmedabad Gorah, with three-fourths of that of Kalingar, stretching north to the southern banks of the Jumna, over an extent of 11,000 B. square miles, in great part a productive plain, rateably assessed for 11,17,974 rupees, without reckoning the choutai,

chauntai, or fourth proprietary share of the diamond mines of Pannah, became the property of Hindostani, a descendant of one of the ancient rajahs of the country, under the recent distractions of the Mogul empire; and after great improvement of the revenue, was left a disputed inheritance among three of his sons, who, having called in the assistance of the Marhattas of Poonah, in effect to settle a triple participation, have since become tributary for the whole, to their auxiliary arbitrators.

3d. REWAH; composed of a fourth of the Circar of Kalingar, with Sohajepoor, dismembered from Bhattab, including in all about 9,000 B. square miles, and yielding a toomary jumma of 4,18,207 R^s, fell to Adjed Sing, the actual independent possessor.

4th. Circars of ALLAHABAD, KORAH, CURRAH, TERHAR and MANICKPOOR, with half of Townpoor, dependent on Arungur, in extent about 18,000 B. square miles, of a fertile plain, watered by the Ganges and Jumna; (after deducting the rental of the pergunnahs Bhuddovee and Cantect, annexed to Benares,) yielded Ausil Jumma 60,04,115 rupees: when in 1752 the Vizier Seefdar Jung threw off his allegiance to the empire, and seized, in his own right, on the two provinces of Allahabad and Oude, which he before held as soubahdar, in behalf of the Emperor Ahmed Shah. The Circars of Korah and Currah were however the following year retaken, and conferred on the Marhattas, as a reward for their services in punishing the rebellion of the Vizier, and continued in their possession to the decline of their power in Hindostan, after the battle of Paniput, in 1762, when they were bestowed on Sadullah Khan, son of Ali Mahomed, the famous founder of the Rohilla state; and by him again, for considerations of support in a recently assumed independence of the crown of Delhi, restored to the dominions of Oude, &c. which had devolved to Sujah ul Dowlah, son and successor of Seefdar Jung. But in 1764 both Circars, with those of Allahabad and Terhar or Arey, having been conquered by the British arms, were, on the restoration of the newly acquired districts of Benares, settled on the king for the support to his household, under implied conditions of local residence; which, being infringed by his majesty's removal to Delhi, in 1772, with the aggravating circumstance of a formal transfer of appropriated rights to the Marhattas, the natural enemy of every neighbouring power, the territories thus abdicated, by the great law of nature and of nations in Hindostan, reverted to the English, and were by them finally ceded to Sujah ul Dowlah, for fifty lacks of rupees, payable in three years, being about one-and-a-half year's purchase of their standard original rental; with certain stipulations of subsidy for any military aid required by either party.

Fifth.—Zemindarry of BENARES; being the remaining portion of the soubah of Allahabad now in question, acquired in 1775 by Great Britain in full sovereignty, under the constitutional forms of the Mogul empire, to be observed internally, and on terms of guaranteeing to the new vizier Arofuldowlah, the greater part of the rest of his heretable possessions, of precarious tenure to him, on the death of his father Sujah; contained chiefly in four Circars, of 62 perg^s 12,000 B. sq. miles: Of which, ten thousand, a rich well cultivated flat on either side of the Ganges, were rated in 1747: as follows; viz.

1st. Circar of Benares, consisting of -	8 perg ^s valued in the ausil	-	-	R ^s 3,80,475
2d. Gaazipoor -	-	-	-	4,44,346
3d. Chunar -	-	-	-	5,42,061
4th. Perg ^s of Jownpoor -	17 -	-	-	9,04,704
5th. - - - of Allahabad -	3 -	-	-	3,08,182
6th. - - - of Soubah Behar -	3 -	-	-	1,17,634

Total of the Zemindarry - 66 Perg^s - - - yielding - - - Rupees 26,07,402

Deduct Kheirgur with the three mehals of Behar; the former, included in the Circars of Allahabad, &c. paying rent to the Vizier; the latter, making no part of the valuation of soubah Allahabad in 1747, and being together rated at - - - 1,60,565

Leaves for the zemindarry portion of the latter province, to be accounted for - 25,36,837

But this revenue of 26,07,402 rupees, there is reason to believe was only the net jumma of the district, as then ascertained, after deducting all infossil charges of sebundy and collection; for although in every dismembered part of the Mogul empire, a large increase on the established crown rent had taken place, not so much by imposing any new assessments on the country, as from resumption of those long since secretly levied, by the provincial superintendents, for their private emolument, and afterwards brought to public account, in proportion as they acted in their proper behalf, or felt their own independence of the declining constituent power of the house of Timoor: Yet in the present instance, the increase as set forth in the following authentic Statement, will appear so great and rapid, or disproportioned to the improvement of neighbouring districts, under similar circumstances, that it is more than probable the Toomary rental stated, is exclusive of the whole, or at least a considerable part of interior zemindarry expenses and aymah donations, which in the abstract accounts of the soubahs, were frequently deducted without specification, from the Hustabood.

HUSTABOOD, or Gross Collections of the zemindarry of Benares, in the fassille year 1184, or from 25th September 1776 to the same day in 1777; which hath or might have served, if faithfully rendered, as a foundation to the first regular settlement of the revenues of the district in 1781, on behalf of the Company, after the expulsion of Cheyt Sing, the late refractory farming landholder.

The

The whole territory as before described, chiefly in four Circars, and now containing 74 pergunnahs, was rated altogether at Sicca Rupees of 10 maseh; viz

Mehal or land rent, as then established, according to the Fucblah and Buttai -	67,06,779
Sayer, mostly duties of 4 per cent. on an average, on merchandize to and from Bengal, as privileged to the zemindar in 1773 -	1,35,000
	68,41,779

Abwab or tax, levied on the country to defray the expense of hoondan or exchange at 4 per cent. on the remittance of tribute to Calcutta, and serfor batta on all the other receipts together, calculated on a medium at 8 per cent. on the whole jumma of the mehal - - - - - Rupees 73,78,321

Total gross Collections of the district in 1184 - - - - - 68,41,779
The amount however of proper fixed revenue, mehal and sayer stood as above 68,41,779
From this sum, is to be deducted the rental of Kheirgur, &c. five methuids - 2,52,207
of the circar of Allahabad, payable to the vizier - 65,89,572

Total Malgoozary due to the sovereign of Benares - 56,89,572
of which was denominated Ausil or original rent, as collected to the death of Bulwant Sing, and in the nature of an ezafa or increase, on pretence of complying with the additional demand of the Vizier, on the accession of Cheyt Sing in 1770, comprized through the powerful political intercession of the English government, for 17 lacks nuzzeranah and 2½ lacks per annum, to be thus amply indemnified by a farther assessment on the crown lands, under the aumildarry management of Oussan Sing of - 9,00,000

But to give some assurance of the accuracy of a statement, so different from all others on the subject of Benares yet exhibited to the public, it may be necessary to enter into greater detail of the territorial divisions and income of the district, now become a dependency on Bengal; and endeavour to show by what degrees it increased to its present zemindarry magnitude, under three successive farming landholders; or on mistaken grounds of right and policy, acquired for a while the unconstitutional dangerous form of a tributary raje.

MONSARAM, the grandfather of Cheyt Sing of the lower or secular order of Bramins, was the first who laid the foundation of the zemindarry of Benares, in its actual state. He possessed originally no more than one half of the village of Gungapoor; but through the favour of Meer Ali Rustum Khan, nabib or deputy of Sadut Khan, soubahdar of the province of Allahabad, and by the usual modes of successful ambition, in the extensive territorial jurisdiction throughout Hindostan, in becoming Malamin or security for the rents of neighbouring landholders, outbidding some at the yearly settlement of their jummaundy, and expelling others perhaps, for forced disobedience or non performance of oppressive engagements, he acquired successively, in 19 years, until his death 1740, during the reign of Mahomed Shah, the zemindarry of eighteen mehals, rated ausil as follows; viz.

CIRCAR BENARES:

1. Havillee Benares, with the zemindarry of Soorhy, Chietpoor, &c. to Pertab Rootler -	1,02,700
2. Sayer of the city, &c. farmed by Chiet Rai, &c. -	1,35,000
3. Perg. Kettebur, with the town of Sheupore, to Ragoobynsy Rajepoot -	1,65,905
4. - - - Kesswar, with Chekny, the zemindarry of Aley Sing, &c. -	87,522
5. - - - Afrad, the zemindarry of Ragoobynsy -	55,611
6. - - - Punderha, the zemindarry of Rubber Baboolah -	75,309
7. - - - Bvalsy, the zemindarry of Ragoobynsy -	51,200
8. - - - Kole Asselahi, zemindarry of Kerpanaht, taken from Townpoor -	82,107
9. - - - Ahtgong Kerowa, the zemindarry of Soorwar Rajepoot -	63,042
10. - - - Keryat Seekim, zemindarry of Ainder Singh, the half of which to Chunar -	85,752
	9,04,148

CIRCAR ALLAHABAD:

11. - - - Bhudoru, zemindarry of Holas Rajepoot -	5,06,400
12. - - - Mutafurukat, jageer villages of the same pergunnah -	1,22,115

CIRCAR TOWNPOOR:

13. - - - Murriahoo, divided in farm to Amrow Sing, &c. -	5,17,504
14. - - - Gurwara, zemindarry of Doorgbynsy Rajepoot -	1,07,005
15. - - - Moongera Santer, in farm -	60,822
16. - - - Keerakut, zemindarry of Ragoobynsy -	55,005
17. - - - Meypoora Landel, zemindarry of Bhirhar -	1,03,500
18. - - - Goushia, or Muchli Sher, zemindar Afghan -	74,382
	24,50,889

Total acquisitions of Munseram

BULWANT

BULWANT SING, son of Munsaram, obtained the usual sunnuds for his father's possessions; and in the thirty years of his own management, acquired, under the Viziers Siefdar Jung and Sujak Dowlah, or from the king Shah Allum, while holding the circars of Allahabad and Korah, the following additions to his zemindary, in 51 pergunnahs; viz.

CIRCAR CHUNAR:	
Perg.	
1. Agory Bijeygar, a hill zemindary to Rajepoots	70,312
2. Singrory, another hill zemindar	4,109
3. Bhagwat, or Pattuta to an Afghan zemindar	62,203
4. Lutteefpoor, in zemindary to Syeds	40,975
5. Bhooley, zemindary of Daim Khan Afghan	80,609
6. Dhoos, farmed by Tokrai Amrora Sing	45,112
7. Mowry - - - Ditto	51,745
8. Muchwar, Mowary	80,307
9. Nerome Ram Town Sing	96,208
10. Mehach or Danapoor, Baboo Doorybzey Sing	61,905
11. Burhul, farmed to Dhoonda Baghet	35,107
12. Ragoopoor, or Ramnagar	60,300
13. Havilla Chunar in several villages	26,572
14. Kera Mungrove, formerly belonging to Chainpoor circar, Shahabad Soubah Behar, now attached to Chunar	1,15,300

8,30,769

CIRCAR GHAZIPOOR,

Obtained from Sujah ul Dowlah, first in farm, then in zemindary, through means of Rajah Beni Bahalur, on the dismissal of Fuzilali Khan:

15. Havillee and the town of Ghazipoor, Mehal and Sayer to Aga Mehndi	1,51,000
16. Seydpoor Phittree to Oussau Sing, fixed 73,000, - - - - - rated	92,700
17. Behryabad to Bukhshi Sadanund, now to Beniram Pundit	30,000
18. Shadiabad	
19. Bhadowan	
20. Zahoorabad	
21. Bahadurgunge	
22. Belliah, Pachooter, Lucknisser, Kharced, Secondapoor, Gossah, in five perg ^t , the three last formerly annexed to Townpoor, and now altogether composing Meer	1,90,000
27. Sherif Aly's districts	
28. Zemaneah - 2,00,000	5,36,000
29. Chounsah - 1,15,000	
30. Kurindah - 58,000	
31. Gundeah - 50,000	
32. Dahnea	
33. Mahomedabad	
34. Keryat Palkee	
35. Chandpoor, formerly in Circar Townpoor, to Baboo-beem Sing's	1,25,000
36. Boorigun and Burragong Nugrah Zemindary	18,000
	25,000

CIRCAR TOWNPOOR.

37. Havillee, the city, Hajepoor, Mulhee, and Scopoor, five mehals obtained from	
41. Siefdar Jung	3,00,000

CIRCAR ALLAHABAD.

42. Canteel-Bejeypoor, the zemindary of Lal-Gobind Jeet, subdivided into 10 mehals	
51. or tuppahs, of which some belonged to Chunar, Suckteesgur, Chowrasse Agory, Chenahi, &c. obtained from Sujah ul Dowlah, on the death of Mohamed Kuli Khan, through Beni Bahadur	

Total Acquisitions of Bulwant Sing

5,25,212

To these should be added the perg^h of Kheiragar, subdivided into five tuppahs of Chowrassi, Dia, Gowherar, Tandeh, and Budooghur, of which part to Chunar, formerly taken in farm from Shah Allum, while in possession of Allahabad, now transferred to the Vizier

32,38,683

2,52,207

ABSTRACT

ABSTRACT of the gross and net Rental of the Zemindary of Benares, as before stated, classed more regularly, for the sake of comparison, under the respective whole or divided Circars of which it was formed; and shewing the basis of the first settlement, agreeable to the usual forms of zemindary tenures concluded with Mehepnarrain, the actual occupant in behalf of the Company in 1781, on the expulsion of Cheit Sing, who, in 1770, through the influence of the English government, had been appointed by Sujah ul Dowlah to the territorial charge of his father Bulwant Sing.

1. Circar Benares - 8 Perg ^t	rated Ausil	7,79,165
2. — Ghazipoor - 17		11,87,700
3. — Chunar - 18		7,58,355
4. — Townpoor - 17		16,97,325
5. — Allahabad - 3 or 11 subdiv.		14,03,934
6. — Soubah Behar 3		1,15,300

59,41,779

Total Ausil Jumma of the Zem^y Perg^t 66 whole, or 74 with subdivisions of Ezafa, or proportional increase levied on the preceding districts from the accession of Cheit Sing, in consequence of, or on pretence of, making good the vizier's demand of Nuzzeranah, and additional rent of 2½ lacks then stipulated - - - - - 9,00,000

5,36,542

Abwab further impost of 8 per cent. on the ausil of the mehal or land rent, as before stated for Serf and Hoondian - - - - - R^s 73,78,321

Total Mulgoozary of the Zemindary, as established in 1184

Charges of collection, &c. to be deducted:

The usual estimate is one fifth of the receipts, or 20 per cent. inclusive of the Zemindars Nancar and Russoom, reckoned 10 per cent. with allowances to the putwarries, village peons, batta on rupees, &c. total expense of interior zemindary management; but as in the present case, Mehepnarrain, as farming landholder, was otherwise specially and largely provided for, so only three fourths of ordinary Mofussil charges are here stated, being - - - - - 11,06,748

Sebundy troops, or militia of the district, under the controul of the baboos, or relations of the Zemindar, and paid by assignments, or deductions of yearly rent from certain lands and villages, about - - - - - 9,65,571

20,72,319

Total Revenue, inclusive of four lacks of rupees resumed from the baboos, taken as the gross Jumma of the Zemindary, and serving as a basis for the settlement concluded in 1781 - - - - - Rupees 53,06,002

ABSTRACT of the Rental of Benares, brought forward as before stated, after deduction of expenses necessarily incurred in some degree, for internal management of the collections, but as in 1781 now again assumed as the gross income of the Zemindary, serving as the basis of the original settlement made with Mehepnarrain - - - - - 1,98,046

51,07,955

Deduct revenue paid for the perg. of Khuragar, to the Vizier

Total estimated funds for the bundobust of A.D. 1781/2, or 1189 Fussullee

Further charges, &c. on the collections to be deducted: viz.
Jageer donation of the whole perg. Bihryabad Circar Gazipoor, to Beniram pundit, the Marhattah Vakeel, from Nagpoor, with two similar lesser grants, - - - - - 28,200

Mudded Maash, confirmed by Mr. Marriot in 1765, then resumed, - - - - - 33,296

but of which a moiety was again restored - - - - - 61,496

Stated expense of collecting the Sayer duties under the denomination of Aumannee Mehals - - - - - 4,119

Maafy Mamooly, or supposed customary remissions to the sub-renters - - - - - 1,02,598

of the district at the close of the year - - - - - 1,43,717

2,05,213

Total net annual Jumma as paid into the zemindary treasury, under the following heads of territory; viz.

1. Circar Benares - 10 Perg ^t	8,74,000
2. — Ghazipoor - 22	13,41,761
3. — Chunar - 16	7,58,000
4. — Jownpoor - 11	15,44,000
5. — Canteet - 10	3,75,000
6. — Khuragar - 5	10,000

49,02,744

Perg^t - 74 whole and broken

5 Y

Naukar, &c. allowance for the support of the Rajah zemindar, his family and dependants; viz.		
To Mehpnarrain for his household sewary, &c.	- - - - -	6,30,400
D ^o - - Jageer of half perg. Bhuddovee	- - - - -	1,58,341
Total more than 10 per cent. on the gross rent		- - - - -
Doorbijy Sing his father, the pers. of Mohact	- - - - -	7,88,741
Owson Sing a relation, the perg. Secidpoor	- - - - -	60,000
	- - - - -	54,000

9,02,741

Total net annual Revenue forthcoming to the Company, as representative sovereign proprietor of the zemindary of Benares, settled in 1781/2, as a permanent Tannary assessment on all the districts of which it is composed, excepting Kharagar, of which the jumma hath been reserved to the vizier; and after deducting in all for charges of collection, sicca rupees 31,80,273, being about 44 per cent. on the gross, and 8 per cent. on the net revenue

40,00,000

But besides the expense thus incurred, including the maintenance of a Sebundy corps at least of 15,000 men, three or four battalions of regular infantry are kept within the district, in fact required and solely employed for the business of the collections; which the charges of dewanny and foujedarry judicature, usually imposed with bloodless Hindoo jurisdiction on zemindars in terms of their sunnud or charter, are here, with all those of higher provincial superintendence, defrayed from the net income of the public exchequer.

ON the whole, reviewing the rise, progress, extent, or final settlement of the zemindary of Benares, as herein set forth, it may seem strange that there should be two opinions on the relative situations of the principal landholders and sovereign, or that at any one period, the former should be classed under the erroneous designation of a feudal or tributary prince. But in Europe, the mistake was inevitable, when the records of the Company (the only medium of information relied on there) gave title, form, and description, princely prerogatives to the zemindar or expressed hereditary or civil indefinite right, though in opposition to fact, the chartered privileges of merely an officer of the established government, and the invariable legal practice of the empire. Such were the original ideas entertained in India, and promulgated from thence, of that class of natives termed landholders, and found virtually in the exercise of all those functions of proprietary management, which in some states of the western world, still give name and essence to the princely character, without reflecting that under despotism in all parts of Asia, the lowest delegate, however slavishly obedient himself, might be authorized in form, and have assumed in fact, within his proper jurisdiction, all the power, prerogative and privilege, of his sovereign constituent. Consulting only appearances, being little interested at first or finding a difficulty in the discovery of the truth, these ideas thought applicable to the state of things in this country, were readily adopted by the earlier servants of the Company, as most familiar to European knowledge, and were admitted with implicit deference afterwards, by those who having been trained up in the same primitive notions from their youth, under a sentiment of gratitude and respect for authority, succeeded in the common routine of the service to the higher stations of government.

Theory and practice were notoriously, at variance; but the former, was a point of faith, the absurdity of which, seemed to strengthen belief; while the contradiction of the latter, removed all inconvenience from the doctrine, until the year 1776. Soon after, a change in the form of administration, with a consistent system of principle and conduct, was attempted to be introduced in the management of the revenues. Unfortunately, both the one and the other, were in truth mistaken by our reformists; and hence the practice in many cases, from that time forward, hath been made to correspond with a thing no less dangerous than fallacious. A dispute between the civil and judicial authority, gave an air of patriotism in restraining or overturning the power of the supreme court, when it began to extend its influence, in derogation of the most essential rights of sovereignty, whether from a wrong construction of the charter of justice newly granted, or an original flaw in the original institution itself, by confounding exchequer jurisdiction, (necessarily attached in Hindostan under the forms of a peculiar of law, to the superior administration) with the executive powers of ordinary judicature, as established in England. The grand question agitated was, whether a zemindar was to be considered an officer of government, or a proprietor of land, according to European ideas; if the first, he became amenable to the court, subject to English law which he did not understand, and that property of which he was only the guardian (involving his own and sovereign's right) might have been materially affected, if not wholly and be exempted from all those impending inconveniences. The old absurd notion that gave revived, and most powerfully supported, on principles of policy wholly applicable to the state of society in Europe, and universally admitted there, as just in exclusion to all others, though perhaps founded on a very different order of things. Recent practice too, in some instances, might be quoted to confirm an opinion, which, however ill founded, had hitherto passed unquestioned, probably from its speculative insignificance under unsystematic management

management of the finances, and had the stamp of time to insure its currency, without further investigation. It is not therefore to be wondered at, if we find so exact and general a conformity in the evidence of the purest intentioned, with the best informed individuals here, and in England, on the point in issue, where early prejudice, a common belief maintained with eloquence, apparent self-constituted and national interests, all seemed united to influence the decision. But it is altogether surprising, that no proofs of document or fact were tendered on the one side, nor required on the other, throughout the whole process of enquiry. If the zemindar was an officer of government, it might have been concluded, as is the case, that he acted by a commission of appointment, under some written form; if a proprietor, by a tenure of grant, prescription, or conviction, which might clearly ascertain his privileges and relative situation in the state. In truth, his sunnud being the necessary indispensable instrument of his civil creation, whether considered as a patent of office or temporary charter of territorial rights, would have determined the question without leaving possible grounds of cavil; while a candid discussion, with reference to any single instance of zemindary holding, must have invalidated at once all presumptive hereditary or other pretensions to the possession of land, besides a conditional permanent farm from the crown, in any part of Hindostan, subject to rules of Mogul legislation.

But it may be urged, that the farming landholder of Benares was virtually a rajah or prince, with acknowledged regal prerogatives, under the sanction of written agreement; and who had the right to create him such, or enter into stipulations with any subject zemindar, subversive of the laws and constitution of India, before the individual thus favoured, could have himself dreamt of establishing even a refractory independence? It was not the vizier of the empire, nor the dewans of a soubahdarry, nor yet the representatives of any power on earth, that unnecessarily could, in violation of the legal forms under which they acted, rightfully erect a principality, or confer immunities, essentially derogatory to the high sovereign authority of their constituents. While the zemindar of Benares owned subject- tion, in the indefinite terms of his sunnud, to the nawab or viceroy of Oude, and extended his territorial jurisdiction with more or less political influence, in inverse proportion to the ability of his superior, throughout an important frontier district, intervening between the British dominions and those of an ambitious, naturally inimical neighbour, it might have been good policy in the rulers of the one state, if possessing the power, to limit the controul of the other, if not effect the entire independence of the intermediate territory. Nevertheless, no such conduct was observed, in prescribing the forms of zemindary grant from Sujah Dowlah to Cheyt Sing in 1770, though the demands of nuzzeranneh and yearly rent, were greatly moderated, through English influence. When relative situations were interchanged, and the stronger power became possessed of the district in question, its policy then might be supposed the reverse of what it had been, under different circumstances. Yet this seems not to have been the case; a clause virtually of inheritance, and fixed invariable tribute in perpetuity, conveying also gratuitously a transfer of the regalities of the mint, foujedarry, and cutwally, was inserted in the Dewanny sunnuds of 1775; and nothing more was wanting to render the whole grant null and void from the beginning, as being altogether informal, diametrically opposite in letter and spirit to the laws and constitution of India; impolitic, and subversive of the conquered or acquired territorial rights of Britain. A rebellion necessarily ensued; and after an unequal conflict, brought things back to their natural state, in reducing the zemindar of Benares to his proper condition of a farming landholder; assessed in form for the full amount of his collections, moderately estimated at forty lacks, after deducting a princely allowance for himself, with all other usual charges of motussil management.

HAVING now completed the design, of exhibiting a Political, Comparative, and historical View of the Finances of the proper British dominions in Hindostan, excepting the Company's Jageer in the Carnatic, the islands of Bombay and Salsette, with the inconsiderable territories adjoining to four or five subordinate factories, dispersed on the coasts of Coromandel and Malabar, I shall here endeavour, in a few words, to give the substance of what hath been set forth; explain the leading motives of enquiry; review the mode pursued, and sum up the result of the whole, in a Table, shewing what the revenues of the different provinces in question were at different periods, from the Mogul conquest, to the present time; distinguishing the imperial crown-rent, as rated at its first and ultimate establishment, with the increased local assessments of the soubahdars, when raised themselves to independence; together making the highest legal income of the exchequer, at the moment of territorial transfer to Britain; then, comparing with that standard, the actual receipts of 1784, under the Company's wanny administration, whether involving an improvement or decline in the Finances, after nineteen years of management every where besides Benares; and finally indicating, the deduction of incurred charges, or the rate to which they ought to be limited, the net amount that might hereafter, in policy and justice, be paid annually into the public treasury.

The corrupt, variable, indefinite, fallacious system of administering the revenue, imposed by the natives of this country on their British rulers, as the lawful established mode of the preceding Mussulman government, was found productive of the most enormous abuses, equally oppressive to the people at large, as injurious to the sovereign rights. A progressive and rapid decline of ordinary supplies was felt and complained of, by the protecting power of the state; while fraudulent alienations of territory, being almost the only source in Hindostan, of public income, with heavy accumulated demands on all the remaining lands, threatened

threatened at once, a total extinction of the means of providing for them, as derived from ample funds, and an industrious rated population. These pernicious consequences, were wrongfully ascribed to British agency; and therefore to fix the blame where it ought to remain, was one of the principal motives of the present enquiry.

To heal a disorder, the nature and causes of which were misunderstood, general scientific rules were referred to, but were found of no avail, by wrong application; and became critically dangerous, in strengthening a greater constitutional infirmity. The erroneous doctrine of hereditary or proprietary right in land being vested in the subject, and not the sovereign, when blindly adopted as an unimportant speculative theory, seemed of little consequence; but when a permanent system was to be raised, on a foundation so ruinous; and give way to a different practice, totally irreconcilable to the local state of things, the character of the people, the principles and necessities of the established government; duty impelled a prompt and strenuous resistance to an innovation that might be so prejudicial, by the only means left, in rousing the public attention.

A long expensive war, and want of internal economy, had, with the evils suggested, occasioned a very considerable debt, and great pecuniary distress, in supplying the current exigencies of government; but the immediate inconvenience of these effects, could only have been felt, in wrong intelligence, and mistaking the proper rights, with the natural resources

ABSTRACT STATEMENT of the Gross and Net ANNUAL REVENUE, Mehal and in their greatest actual Dimensions of 180,000 Brit. Square Miles; as rated at different ending in 1784; and set forth in some detail, in Two distinct Treaties; the one intitled, Analysis of the Finances of Bengal, with the whole of its Dependencies, in Three Parts;

PROVINCES.	Ausil Jumma Toomary, or original Rent Roll of Toorel Mull, established in 1532. A.D.	Akhu Jumma Toomary, or improved Crown Rent, to the Death of Mahomed Shah, A.D. 1747.	GROSS and NET REVENUE as found established in 1765, or at the moment of Territorial Acquisition made by the Company.		
			Gross Rent.	Charges of Management as then established.	Net Revenue.
BENGAL, - - - Dewanny Lands	- - -	1,08,65,285	2,29,21,097	3,35,822	2,25,85,275
Ceded Lands -	1,06,93,152	27,05,826	41,17,105	65,454	40,51,651
Salt Lands -	- - -	5,45,000	22,05,000	deducted	22,05,000
Total - - Soubah - -	1,06,93,152	1,41,16,111	2,92,43,202	4,01,276	2,88,41,926
BEHAR - - the Soubah - - -	55,47,984	95,56,098	84,35,856	10,72,030	73,63,826
ORISSA - - - Midnapore - -	9,09,934	11,43,878	14,33,657	2,75,010	11,58,647
ALLAHABAD - Benares - - -	14,07,475	25,36,837	71,26,114	22,23,373	49,02,741
Total - - BENGAL - -	1,85,58,545	2,73,52,924	4,62,58,829	39,71,689	4,22,67,140
HYDRABAD, the five Northern Circars - - - - -	39,45,348	52,07,700	78,93,243	19,68,000	59,25,243
Total BRITISH Territory - -	2,25,03,893	3,25,60,624	5,91,32,072	59,39,689	4,81,92,383

DEFAUCATION from what the Net Revenues were, in 1765 R^s 1,67,12,523; and from what they are or

IN explanation of the foregoing Table, it is to be observed, on the two first columns, containing the original and ultimate Toomary Jumma, that the amount in some of the districts and even provinces, included the entire mofussil expense of collection; as in Behar, where the value of the lands had been completely ascertained; in others, only a small share or compromise, as in Bengal, where a valuation by ruckbah or measurement had never been completed, but the assessment, such as it is stated, accumulated by proportional abwabs on the ausil, having regard to the charges before allowed of, and which were always to be deducted from the standard crown rent, at the close of the year. The net revenue, again, in

resources of the state. The country never was in a more flourishing state; money at no time plentier, nor the land rents of the sovereign higher, as first paid into the hands of his zemindarry agents. Nevertheless, through embezzlements, encroachments, or alienations of proprietary right, the actual receipts of the public treasury were unequal to the demand; and if all the wealth of the universe centered in Bengal, no other outlet could be found of general circulation under Hindoo superstitious parsimony, than the issues of the exchequer. The display of such truths, by comparative views of the revenue, at different periods, with applicable remarks, founded on authentic documents, or incontrovertible facts, in opposition to simple opinion, wrong conclusions from mistaken premises, and the gross delusion that would give stationary or increased value to the precious metals, since the discovery of America, involved the plan which gave the motives that occurred effect, in executing this dry, invidious, disagreeable undertaking. The mode pursued was, First, to lay down the general principles of Finance, as actually established in Hindostan, without taking much pains to refute prevalent erroneous opinions, or anticipate possible future objections; though what hath been necessarily said on either score, will undoubtedly be tedious to lukewarm, or self interested enquirers: Then, to apply these principles, with some local modification, to the different countries composing the British dominion in India; and exhibit the result in a figured comparative Statement of the Revenues of each, now abstracted, in one view, in the following TABLE:—

Sayer, of the several Provinces composing the British Territorial Acquisitions in Hindostan Periods, from the original Assessment of Toorel Mull, A.D. 1582, to the present time, "A Political Survey of the Northern Circars;"—the other, "An Historical and Comparative of which, that now presented, forms the last.

GROSS and NET REVENUE as actually realized to the Company in 1784, after nineteen Years Financial Administration.			TOTAL Net Revenue, estimated as collected by the Zemindarry, and due to the Sovereign, after deducting 20 per cent. for Charges.
Gross Rent.	Charges paid from the Treasury, besides Sebundy, &c.	Net Rent.	
1,37,20,683	47,75,284	89,45,399	3,09,00,000
62,86,955	11,93,064	50,93,891	55,00,000
54,50,000	19,50,000	35,00,000	39,00,000
2,54,57,638	79,18,348	1,75,39,290	4,03,00,000
53,33,492	9,50,745	43,82,747	76,00,000
8,73,355	2,10,000	6,63,355	14,00,000
51,07,955	11,07,955	40,00,000	50,00,000
3,67,72,440	1,01,87,048	2,65,85,392	5,43,00,000
74,62,468	25,68,000	48,94,468	83,00,000
4,42,34,908	1,27,55,048	3,14,79,860	6,26,00,000

ought to be, in 1781, R^s 3,14,20,140; comparatively with the Net Actual Collection of the latter Year.

in the moment of territorial acquisition, for the most part in 1765, comprised the whole actual receipts on the annual jumabundy, at that time concluded by the Mussulman government, inclusive of every established expense incident to the management of the revenues, excepting sebundy, which in some instances, however, is partially introduced. Nevertheless, it is not to be imagined that the sum here specified, was brought entirely to the credit of the sovereign. The whole civil and military charges of the province, were also to be deducted. Corruption and the abuse of power in despotic states, ever underrated the public income, and fictitiously swelled the expenditure. Soubahdars, Dewans, and Foujedars, with their

their slavish delegates, supported within their respective jurisdictions a considerable armed force, with a degree of state and magnificence unknown in limited monarchies. They united in their own persons, locally, all the executive functions of civil governor, judge, and commander in chief of the troops; collected the revenues, ordered disbursements, framed and settled their public accounts, almost without any control, since the decline of the empire on the death of the great Alemgeer; and yet it is certain from that period forward, for upwards of thirty succeeding years, a net surplus of one crore of rupees, after defraying every expense of provincial government, whether civil, military, financial, or judicial, was annually remitted from the Soubah of Bengal alone, by way of Tribute, to the imperial treasury at Delhi. Authentic accounts lately received from the king's duffer there, entirely confirm this fact, as before stated in the first part of our Analysis, and resting then, merely on the authority of papers found in Calcutta.

In like manner, from the net Revenue of 1784, as actually collected by the Company, or on their behalf in the sovereign's name by zemindars, on the well founded estimate set forth in the ultimate column, the general, civil, and military, disbursements are to be deducted; for under the head of Charges of Management, here introduced, as well in 1765 and 1784, as in the stated allowance of 20 per cent. nothing is included but the proper expense necessarily or usually incurred in the collection of the revenues, and that, not in the total; as schundy, or the extraordinaries of regular troops doing the duty of militia, with jageers, pensions, &c. to some of the civil officers of the financial department, would make a very considerable addition, if reckoned with the ordinary charges of realizing the public income.

In the valuation of the five Northern Circars, the revenue of Guntour, though still in the hands of Nizam Ally Khan, is included. The amount at the jumma kaumil or standard, being the medium between the real collections of the zemindars, and what is annually paid to the public exchequer, is about twelve lacks of rupees; and supposing this to be deducted from the total receipts of the British territories herein specified, yet the produce of that portion yet undescribed, including the Jageer in the Carnatic, islands of Bombay, &c. will more than counterbalance the defalcation.

Appendix, No. 5.

MINUTE of MR. SHORE, on the Permanent Settlement of the Lands in Bengal; and proposed Resolutions thereon } Recorded on the 18th September 1789.

- - D^o - - LORD CORNWALLIS'S - D^o - - D^o - - D^o

Second Minute of MR. SHORE - - - D^o - - D^o - - D^o

- - D^o - - MR. SHORE - - - D^o - - D^o } Recorded on 21st December 1789.

- - D^o - - LORD CORNWALLIS - D^o - - D^o } Recorded on 10th February 1796.
(with Appendix.)

Extract BENGAL Revenue Consultations, 18th September 1789.

MR. SHORE delivers in the following Minute, and draft of proposed Resolutions.

Mr. Shore's Minute, 18 Sep. 1789.

1st.—MY time, since I had last the honour of attending the board, has been occupied in perusing the replies of the collectors of the Fussully districts, to the references made to them under dates the 11th August 1788, and 20th May 1789, on the subject of the intended permanent settlement; and with a view to assist the deliberations of the board, and to enable them to form decisive resolutions upon this important subject, I have collected all the material information which has occurred, and shall now state it, with my own Observations upon the whole.

2d.—It may be proper to premise, that the minute which I delivered for record, upon the 18th June last, on the revenues of this country, related to the districts of Bengal only, and had no reference to the divisions of this country, which pay their rents according to the Fussully year. I have formerly remarked, that between Bengal and Behar there are many important distinctions, both in principle and practice; and in determining the system of management for regulating and collecting the revenues of these two provinces, these distinctions should not be disregarded: the most material of them, are as follows:—

1st,—In Bengal the zemindaries are very extensive, and that of Burdwan alone is equal in produce, to three-fourths of the rental of Behar, in which province, the zemindaries are comparatively small. The power and influence of the principal zemindars in Bengal is proportionably great; and they have been able to maintain a degree of independence, which the inferior zemindars of the Behar province have lost. The latter also, having been placed under the authority of a provincial administration, from distance as well as comparative inferiority, have been precluded from that information which the zemindars of Bengal, from their vicinity to Calcutta, and their access to the members and officers of government, have been able to obtain: the latter, have acquired ideas of right, and assume principles of conduct, or reasoning, which do not extend to the zemindars of Behar.

2dly,—The proprietors of the soil in Behar, universally claim and possess a right of malikana, which whenever they are dispossessed of the management of their lands, they receive from the aumil, as well as from the tenants of the jagheers and proprietors of atumghas. In Bengal, no such custom has ever been formally established, although there is some affinity between this and the allowance of moshaira.

3dly,—The lands of Behar have from time immemorial, been let to farm, and no general settlement, as far as we can trace, since the acquisition of the Dewanny, has been concluded between the government and the real proprietors of the soil. The collector of Sarun asserts, that this has ever been the usage in the districts under his charge. The aumil or farmer has deemed himself entitled to avail himself of the agency of the zemindars and talookdars, or dispense with it, at his own discretion. This power was formally delegated to the farmers in 1771, by the provincial council at Patna, with the sanction of the superior authority at Calcutta, and the rate of malikana was then settled, for the dispossessed proprietors of the land, at 10 per cent. as the ancient allowance agreeable to the constitution of the country government.

4thly,—The numerous grants of lands in Behar, under various denominations, have had an influence upon the proprietary rights of the zemindars and talookdars, and upon their opinions of those rights. There are few instances of jagheers in Bengal; I cannot recollect more than three or four.

5thly,—The custom of dividing the produce of the land in certain proportions between the cultivator and the government, or the collector who stands in its place, is general, but not universal, throughout Behar. In Bengal, the custom is very partial and limited.

6thly,—The settlement in Behar, whether by the aumil or manager on the part of government, is annually formed upon an estimate of the produce. In Bengal, the mofussil farmers, with some exceptions, collect by different rules.

Mr. Shore's and Lord Cornwallis's Minutes, of September 1789; on Permanent Settlement of Lands.

Mr. Shore's Minute, 18 Sep. 1789.

18. In his letter of the 23d July 1789, the collector details many objections, which I shall hereafter state, to a settlement with the immediate proprietors of the soil; recommends in preference the employment of farmers, contends for the propriety of this system, and proposes the plan of a ten years settlement with 14 farmers for Sarun, and 4 for Champarun; and he gives the following definition of a zemindarry in Sarun.

"That it is a portion of land consisting of sundry farms paying revenue to government, belonging to numberless proprietors managing their lands, either by themselves or their agents, but acting in general under a nominal proprietor, called the zemindar, (with whom they engage for their revenue) having a real property perhaps of a fiftieth part of the zemindarry."

19. Upon these paragraphs I shall observe, that the objections stated against farmers on the 30th May 1788, ought to be as solid now, as they were at that period. The propositions of the collector, on both dates, apply to a ten years settlement; nor can I reconcile the collector's definition of a zemindar, or the fact of a zemindarry settlement as made in September last with 74 proprietors, with the declared refusal of the zemindars to rent each other's lands, combined with the number of zemindars in Sarun.

20. So much as to general objections: with respect to the special, I shall premise that I was not unapprized of the objections which might be made to the first propositions, and expected accordingly that they would be stated, as the mode in which it was conveyed to the collectors of Behar, was the best calculated to bring them forward in their full force.

21. The acting collectors of Bauglepore state, that the Muskoory talookdars are at present dependent upon the zemindars, in the same manner as the latter are upon government: they are liable to dispossession, and in that case, entitled to a rissoom; that to render them independent, would be an infringement of the rights of the zemindars; and the execution of such a plan would be attended with peculiar difficulty, both in ascertaining those who are independent, and in detaching them from the zemindars. That the expectation of such a measure, would excite clamorous claims of independence, in crowds who are quietly and contentedly subsisting under the ancient custom of the country.

22. The board of revenue do not consider the muscooree talookdars, mentioned by the acting collector of Bauglepore, as intended to be included in the independent talookdars with whom the settlement is to be made, of course that the objections of the acting collector, founded on the jurisdiction exercised over them by zemindars, and which they consider as their rights, are obviated: In this opinion, I agree with them.

23. The preceding objections, founded upon the dependence of the Muscoory talookdars, are special with regard to Bauglepore; the remaining objections may be reduced to the following points:

1. The number of zemindars;
2. The endless subdivisions of their tenures, and enmities subsisting between the various proprietors, as well as their individual claims to separate management;
3. The state of the property with respect to mortgages, and the difficulty of ascertaining the actual proprietors;
4. The difficulty of distinguishing the limits and extent of each zemindarry;
5. The impoverished state of the proprietors of the soil, and the insecurity attending engagements made with them;
6. The probability of a deficiency from the inequality of the assessment;
7. The time required for making a settlement with different proprietors;
8. The expense.

24. These objections are stated by the collectors of Sireat Sarun and Tirhoot, who have detailed and amplified them. I have separated them, for the purpose of considering each more particularly, that the difficulties attending the plan may be thoroughly investigated, and the importance of them be duly weighed.

25. First. The number of the zemindars. The multiplication of petty renters beyond certain bounds, is certainly an evil of considerable magnitude, when the form of our government, and the formality of our proceedings are considered; the attention which must be paid to each, whether in forming the settlement, or in collecting the rents, is considerable, and under such circumstances, there is danger that it will be dissipated and ineffective. The board of revenue will find it difficult, properly and effectually to control such a system, still less, will this be in the power of the supreme board.

26. These are objections, which must ever remain, to a settlement with the immediate proprietors of the soil, where the distribution of property is so minute; and if the settlement were to be renewed annually, would be almost insuperable. But on the principle of a permanent settlement with the immediate proprietors of the soil, where the distribution of property is so minute, and if the settlement were to be for a long period, much of the difficulty is removed, as the annual labour of investigating the resources of the renters, and fixing the assessment upon them, is done away.

27. With respect to collecting from a number of petty zemindars, the trouble must be considerable; but I do not see that it is insurmountable. That balances will happen in the intermediate-kists of the years, is to be apprehended from the dissipation, and inattention of the proprietors, and from the difficulty of a close attention to the detail; but ultimately the

Mr. Shore's and Lord Cornwallis's Minutes, of September 1789; on Permanent Settlement of Lands.

Mr. Shore's Minute, 18 Sep. 1789.

the lands will prove a security for the recovery of them, and some additional regulations may be made, authorizing the attachment or sale of the lands, whenever the kists shall fall in arrears to a certain degree, during the course of the year. The board of revenue do not deem the number of proprietors a sufficient objection to the general rule.

Second.—The subdivisions of the tenures, and the enmities subsisting between the various proprietors, as well as their individual claims to separate management.

28. The subdivisions of the tenures, as far as they affect the proposed arrangement, may be considered in two points of view: first, where a number of proprietors have a right to a portion of land, which is undivided; and, secondly, where the land stands in the joint names of several, or of one for many, but each proprietor has his separate share in his own possession and management, or in that of an agent for him.

29. In the first case, the settlement must be made with all the proprietors jointly, each answerable for his specific proportion of rent, according to his right; and they must determine amongst themselves in what mode the management is to be made.

30. In the second case, there is no difficulty in determining with whom the settlement shall be made, or from whom the revenues shall be demanded, or whence the balances are to be recovered. The persons in possession, and the lands, are responsible.

31. In the first case, there is a clear rule for the recovery of balances, for where a settlement is made with a number of proprietors jointly, a portion of the land may be separated, and sold, equivalent to the amount: But there are other points of view, in which the subject is to be considered.—The collector of Sarun quotes one instance of a village paying 600 rupees revenue, and having 52 proprietors; supposing the proportions to be four times greater, in this instance, between the property and proprietors, than in others, the difficulty of making a settlement with so many, or of collecting the revenues from them, may be presumed very considerable.

32. These difficulties may occur, on the following grounds:—Either when all the proprietors will not attend; or, will not agree to a manager. In either case, the determination of the majority in attendance, should be binding upon the remainder.

33. This decision will I think obviate all difficulties; for, supposing the proprietors numerous in any degree, and that the property is undivided, it can hardly ever happen that some will not attend; after all, however, every supposed obstacle arising from the refusal of the proprietors to propose a manager, may be obviated by the appointment of a tehsildar to collect the rents from the ryots; after the discharge of the government's rental, to divide the remainder amongst the proprietors, according to their respective shares.

34. That these difficulties exist at present, must be admitted; and they must be overcome, or the collections could not be realized.—The collectors, who have stated the objections, ought to have mentioned how the business, under the circumstances detailed, is carried on, and why they are precluded from adopting the same plan, as is now followed by the zemindars and farmers.

35. Thirdly.—The state of the property, with regard to mortgages, and the difficulty of ascertaining the actual proprietors.

These mortgages, as explained by the collector of Sarun, who urges the objection most pointedly, may be considered in two principal points of view. First, where the mortgagee has obtained possession of the land; and, secondly, where he has not possession; but by the conditions of the mortgage is entitled to it, in case of non-payment of the sum borrowed, after a specific time.

36. In the former case, the settlement is to be made with the mortgagee, and if the zemindar is able to discharge his obligation, he will recover possession from him by a suit, and succeed to his engagements. In the second, the settlement is to be made with the zemindar in possession, and the process above pointed out, must be observed by the mortgagee.

37. There are other objections to this point, stated upon different grounds, which will be considered in their proper place.

38. With respect to the difficulty of ascertaining the proprietors of petty estates; it may perhaps in some instances, be considerable; and yet I should suppose that the Mofussil records would point them out: where the majority of proprietors appear, and admit the mutual claims of each other, part of the difficulty is removed; although there should be others unknown, the rights of the absentees are not superseded, and, when proved, will be admitted: where many appear, and dispute each other's right, the settlement can only be made with those in possession, or a native collector must be appointed, as before observed. If no proprietors come forward, the same mode must be followed, which lands be given in farm. The objection is certainly founded on real difficulties, which cannot be obviated, without great application and attention; but what plan has not its inconveniences and embarrassments.

39. Fourth.—The difficulty of distinguishing the limits and extent of each zemindarry. I do not consider this as material; present possession can be determined, and the limits in general, must be sufficiently ascertained: if any disputes arise concerning them, they may be adjusted in the adawlut. The 85th article of the Revenue Regulations, provides for

Mr. Shore's and Lord Cornwallis's Minutes of September 1789; on Permanent Settlement of Lands.

Mr. Shore's Minute. 28 Sep. 1789.

for the intermediate management during the litigation. If the limits (as the objection to be well founded, supposes) are very indefinite, how have the collections hitherto been made?

40. Fifth.—The impoverished state of the proprietors of the soil, and the insecurity attending engagements to be made with them.

41. The state of the proprietors is thus substantially described by the collector of Sarun:—That they are, in general, involved in great distress, and their lands mortgaged over and over again, both on public and private accounts, to almost their full value; that the proprietors in this situation, have made over their lands, or entrusted them to a superior zemindar, who favours the possession with his indulgence and assistance, by procuring for the proprietors continual and occasional loans.

42. The inconveniences resulting from this state of things, are thus detailed:—That the connection, by the proposed plan of settlement, between the inferior and superior zemindars, will be dissolved, and the former be left without support; consequently, they must fail; that although the sale of the land should indemnify the government from loss, the proprietor will be ruined by the sale of his lands, proceeding from a want of support and assistance.

43. The collector further states, that, from extensive enquiries made by him upon this business, it by no means appears that the proprietors are themselves anxious for the establishment of a system, which they consider as exposing them to trouble and distress, without any adequate advantage.

44. Extravagance and mismanagement are assigned as the causes of the distress of the zemindars; and it may be admitted, that such, as by these means, have reduced themselves to depend upon expedients for support, may want the inclination or resolution to resume the management of their estates, and take upon themselves a responsibility, to the discharge of which they are unequal. Experience in common life is in favour of this reasoning. To face heavy distress, and overcome it, often requires a degree of resolution to which persons in this unfortunate situation are unequal.

45. For where the zemindars are involved in great distress, and are liable to the demands of numerous creditors, they will probably foresee the necessity of parting with some portion of their rents, in order to pacify them; and in all cases of incapacity, a failure may ensue with regard to their public payment, which must be made good by a sale of the lands. But the objection, as far as relates to the personal interest of the zemindars, applies equally to the existing system, by which they must be involved in total ruin; for if they subsist by loans, which they can never discharge, (and, from the collector's account, this appears to be the case) the accumulation of debt must at last, sink them.

46. Their case, as described, seems desperate, under any plan; yet the chance of relief is greater, where they take the management of their own lands, than where they lessen their profits, by resigning them to the management of others; and if their present distress may in any degree, be supposed to originate from the revenue system, as heretofore established in Behar; it is the interest and duty of government to afford them a chance of relief, by a change of management. Those who have capacity for the task, will probably obtain relief; with those who want it, or the means of promoting the cultivation of their estates, or are driven by the distress in which they are involved to unfrugal expedients, their final ruin may be precipitated; but the foundation is already laid in existing evils, to which, and not to the proposed system, their ruin must be imputed.

47. With proprietors of this description, if a settlement be made, neither they nor the state will immediately benefit by it; hereafter, the introduction of more frugal or able, managers will be advantageous to the latter. As property becomes more valuable, the care of managing it will increase.

48. To the concluding remark of the collector of Sarun, it may be sufficient to reply—that in directing him to make a settlement with the immediate proprietors of the soil, they are not compelled to enter into engagements. It is optional with them, to engage or decline; if they do embrace the offer made to them, the risque is their own, and they must stand to the consequence of it; or if they think it will be more advantageous to them, to resign the management to a principal zemindar, I see no objection to the measure.

49. Sixth.—The probability of a deficiency from the inequality of the assessment.

50. This objection is founded on a supposition that, under the present system of combining many petty zemindars under one principal, the deficiency in one, is supplied by the profits of another, and the sum total payable to government made good; whereas by separating them, the deficiency will be unprovided for.

51. The fundamental inequality ought to be corrected by the knowledge and ability of the collector, by reducing the assessment where too heavy, and by increasing it, where it admits: supposing this to be done, the objection no longer remains; and this indeed appears to be effected by the present zemindars, though in a mode less regular.

52. I acknowledge the task to be very difficult, if the greatest precision be required; but the regularity of the Mofussil accounts in Behar, renders an operation easier in that province than it would be in Bengal, where they cannot be procured with the same facility. It is very discouraging to find objections made on this ground, by a collector who ought to be prepared to remove them. Inequality, without ability to ascertain the assets, may produce deficiency.

Mr. Shore's and Lord Cornwallis's Minutes of September 1789; on Permanent Settlement of Lands.

Mr. Shore's Minute. 18 Sep. 1789.

53. Seventh.—The time required for making a settlement with the different proprietors.

54. From the declarations of Messrs. Bathurst and Montgomerie, we cannot entertain hopes that the settlement will be accomplished by them, in one year, and perhaps not in two. Admitting this, the ten years settlement cannot at once be effected, but must be completed gradually, pergunnah by pergunnah, and the old system of a yearly assessment, where the new cannot be introduced, be continued for the present. In those places where the new plan is unattempted, the settlement must be made, upon the general regulations of the 25th April 1788.

55. Eighth.—The expense.

This is stated by the acting collector of Bauglepore at 4,800 rupees; by the collector of Sarun, at 47,880 rupees; and by the collector of Tirhoot, at 92,250 per annum.

56. Why this heavy expense, in the two last instances, should be incurred, I am at a loss to conceive. The charges attending the appointment of tehsildars must be considerable; but considering them in the light of substitutes for farmers, the amount ought not to fall upon government, that is, it ought to be made good, by realizing an amount equal to it. In the same manner as the expenses of the former are provided for, those of government ought to be supplied, or nearly so, allowing all operations to be carried on by government, at a greater charge than an individual would incur.

57. I should therefore hope that, with more particular information and further experience, the collectors of Sarun and Tirhoot will discover the possibility of reducing the expenses, or the means of providing for them. The deduction from the gross payments of the ryots ought to be less under the proposed system, than under the former, as it admits of more economy. The zemindar, who supports with loans or credit the inferior landholders, as maintained by Mr. Montgomerie, is paid in proportion to his risk, which is again to be estimated by the distresses of the borrower; and the malikana and kurcha must be at all events, deducted. The collector of Behar states the expenses of a native collector over a pergunnah yielding two or three lacks of rupees, upon the principle of a village assessment, at 2 per cent.

58. The board must however consider and determine upon the objection of the expense, supposing ultimately a necessity of incurring it, in the degree stated. The question is—whether we are authorized to establish it, at an expense so great as that stated by the collectors of Tirhoot and Sarun; and I think a trial, under the suggestions now pointed out, should be made previous to an absolute decision upon it.

59. I acknowledge that I consider the necessity of introducing tehsildars, or native collectors, which is essential to the proposed plan, as a principal inconvenience attending it. This officer stands between the inferior tenants and the collector, supplying the place of a Sudder farmer. I do not think the substitution, attended with such great advantages as it may apparently have; government can never afford to reward the tehsildars in a degree sufficient to preclude temptation, and must rely upon its coercion over them; but coercion cannot be exercised, without understanding the detail of the duties committed to their management. If it be contended that the tehsildar is liable to dismissal, and that therefore, the principle of coercion is stronger with respect to him, than in the case of a farmer, who cannot be dismissed; on the other hand, it may be observed, that extortion in the latter, may be punished by fine and damages, and that he has in self-interest, under the supposition of a permanent system, a greater motive to restrain him than a native collector. The latter, will regulate his conduct by the estimate which he forms of the abilities of the collector under whose authority he is placed: if he knows him to be vigilant, active, and well-informed, he will be cautious, diligent, and honest: if he supposes him to be otherwise, and that he can misbehave with impunity, he will intrigue with under-renters, or abuse his influence, withhold true knowledge, and impose upon his principal by misinformation. The plan in its detail, by fixing the rents, removes a grand opportunity of abuse in the tehsildar.

60. The objections which I have gone through, may be reduced in great measure, to the detail of the system, and the difficulty of executing and controlling it. The collector of Tirhoot with great candour, acknowledges this; and with a diffidence which is highly to his honour, observes, that many evils must inevitably present themselves under the superintendence of men of an ordinary stamp, in the execution of systems adapted to the genius and comprehension of a favoured few.

61. I most certainly agree with him, that systems of management should be adapted to ordinary capacities; and so far an objection lies against a plan which requires a considerable degree of knowledge, and great exertions; but on the other hand, when the object of the system is considered, the establishing the proprietors of the soil in the management of their lands and rents; the importance and justice of the consideration ought to weigh against arguments founded on convenience alone, and a trial should at least be made, particularly since we find it practicable, in some instances.

62. The collector of Sircar Sarun reckons the number of zemindars, in twelve pergunnahs of his division, at 353; the collector of Tirhoot does not specify their number, under him. The renters in the districts of Behar and Shahabad must be in a much greater proportion than the number above stated. The collectors of these districts do not however object to the plan proposed. Mr. Law has given proofs of his ability to execute it, and Mr. Brooke speaks with a confidence that promises success, the expectation of which, may be reasonably

Mr. Shore's and Lord Cornwallis's Minutes, of September 1789; on Permanent Settlement of Lands.

Mr. Shore's Minute, 18 Sep. 1789.

reasonably presumed from his past exertions. Why, it may be asked, is the plan deemed practicable and advantageous by them, when so many difficulties occur to the other collectors of Behar? The difficulties of the execution, can only be in proportion to the detail; and, as far as I can judge, this must be greater in Behar and Shahabad, than in Tirhoot and Sarun.

63. Upon the whole, I do not see sufficient objections to supercede the first proposition, which is the foundation of all the rest. Two points are necessary to be attended to:—

First. That the instructions for the execution, be more detailed and calculated to point out, for the information of the collectors, the mode by which the present difficulties, as far as we can judge of them, may be removed:

Secondly. That the settlement with the proprietors be progressively and partially formed; so that knowledge and experience may be gradually acquired, and the difficulties in one place, be surmounted, before the plan is attempted, in another.

64. I have omitted the consideration of some particular queries and local observations made by some of the collectors. Where these are not answered by the general resolutions; special replies and orders may be communicated.

Resolution IInd.—THAT the settlement be made for a period of ten years certain, with a notification that, if approved by the Court of Directors, it will become permanent, and no further alteration take place, at the expiration of the ten years.

65. Objections to this, are stated by the collectors of Sarun and Baugleapore: those of the former, have been enumerated and considered.

66. The collector of Tirhoot does not specifically object to the resolution, though he does virtually, by proposing another different in principle; viz. That it be declared, a final settlement will be made at the end of the ten years, according to the assets of the country, at that time. The collector of Baugleapore assumes other grounds:—the imperfections and abuses which at present exist, in the system of the Mofussil collections; that the zemindars and farmers making it a rule to collect in whatever manner their predecessors collected, unless there are stipulations to the contrary, every unjust and destructive custom will become in some degree, sanctioned.

67. To this I shall first reply, admitting what I believe to be true, that we are not fully informed of all the abuses which are practised by zemindars, farmers, and their officers, in the detail of the collection, or fully prepared to correct in every instance such as we know or presume to exist, by specific regulations; much may however be done, and many rules may be established for remedying existing evils; and if the country has supplied the resources for so long a period, subject, during it, to the great abuses affirmed to exist, it ought to be in a much better condition at the end of ten years, than it is at present; supposing regulations established and enforced, which is certainly practicable; besides, as many of these abuses have arisen from annual settlements, and the necessity which the renters have thereby been under, of resorting to unthrifty expedients for making good their engagements, the cause being removed, the effect may in some degree, be expected to cease. As to Mr. Bathurst's proposition, I agree with the board of revenue, in deeming it unnecessary and impolitic; unnecessary, because it will be in the power of government to adopt such a principle at the expiration of the ten years, if then judged more advisable than the confirmation of the existing settlement; and impolitic, because the previous declaration might tend to discourage industry and improvement.

68. As to the assurance proposed to be made to the proprietors, that if the settlement be approved by the Court of Directors, it will become permanent, and no further alteration take place at the expiration of the ten years, I entertain some doubts of its propriety.

69. The intention of making it, is to give fuller confidence to the proprietors of the soil than a ten years lease will afford. I am not sure that it will have this effect, in any material degree: to those who have subsisted upon annual expedients, a period of ten years is a term nearly equal in estimate, to perpetuity. The advantages of the last years of this period, must depend upon their exertions during the first, and if these are neglected in the outset, few of these zemindars will be in possession of their lands half the prescribed term. Their own security, without the declaration, requires exertions in the beginning of the lease.

70. Towards the close of it, or after some years have elapsed, when they are become sensible of the advantages of a permanent system, and have acquired a confidence in the assurances of government, and the stability of its measures (and experience alone will teach it) then they will be anxious for the confirmation of a system which they find advantageous. There may be particular instances to the contrary; but, generally, I conceive that the natives would receive such a declaration without much confidence in it, referring their belief to time and experience. If it be admitted, that their confidence in public measures and declarations has been shaken by the fluctuation of system, this reasoning will be just.

71. But it may be asked, what positive objections occur to the declaration? In my opinion, the following:

72. That we cannot answer for the confirmation of it; and if it be not confirmed, the confidence of the natives will be shaken. For if they act upon the declaration, it must be under a conviction that it is well founded; and if this conviction be afterwards done away, they

they will suspect all assurances. It is true that nothing certain is promised, but those who rely upon the certainty of the notification, will, if they are disappointed, conclude that it was meant to deceive them. With others, who are not stimulated by it, the declaration is of no importance.

72. But it may be further asked, what reason I have to suppose it will not be confirmed? My answer to this is, that whatever confidence we ourselves have, in the propriety of the measures which we mean to adopt, we cannot pronounce absolutely upon their success, without experience; and before we recommend the perpetual confirmation of a general measure of importance, we ought to have that experience. I am not sure that the plan will be executed with such ability, as to justify a recommendation of its confirmation in perpetuity:—Of this, we can only judge, when we have seen the progress and conclusion of the settlement. This argument holds good, whether the effect of the declaration be greater or less than I suppose, and the letters of the collectors of Sarun and Tirhoot prove the propriety of it, as well as that of the acting collector of Baugleapore, upon different principles.

Resolution IIIrd.—THAT the jumma, which each zemindar is to pay, be fixed by the collector on fair and equitable principles, with the reserve of the approbation of the board of revenue, to whom the collector is to report the grounds of his decision on the jumma, according to the best accounts which he can procure of the value of the lands, without a measurement of them. That if he should deem it eligible, he may call upon the zemindars to deliver in proposals for renting their lands, but that this judgment is in the first instance, to determine the amount.

73. The objections to this resolution, as made by the collector of Sarun, are included in those which have been discussed. The collector of Tirhoot urges the necessity and difficulty of investigating the Mofussil accounts: and those of the acting collector of Baugleapore apply more immediately to the Muscoory talooks, which I think with him, should be continued under the jurisdiction of the zemindars.

74. With respect to the Huzzory mehals of Baugleapore, the acting collector observes that, with such information as stands recorded in the cutcherry, joined with experience and local knowledge, the jumma may be fixed, with sufficient exactness; and the collector of Tirhoot, in stating the mode of fixing the jumma at present, gives a rule for his own conduct, viz.—The jumma of each village is taken for four years, or sometimes more, and the prospect of the current year's produce considered, when the aumil and the malik, or proprietor, agree to the medium jumma.

75. This last, seems a very fair rule; but how the information pointed out can be obtained, without some examination of the Putwarries accounts, and without the discrimination mentioned by Mr. Bathurst, I am at a loss to conjecture.

76. The objections to this rule, will in a great measure be obviated, if time be allowed the collectors for finishing the task prescribed in it; and this must be done.

77. The board should, however, determine what is meant by fair and equitable principles; and I would accordingly propose the following definition:

78. That the average produce of the land for common years, say of three or four, be assumed as the basis of the settlement; and that from this a deduction be made, equal to the malikana and kurtcha. The collectors must of course take care, that the produce be duly ascertained. In any case of great uncertainty, they may be authorized to measure the lands; but this should only be done on the grounds of particular necessity, and a report be made to the board of revenue, whenever it is undertaken. There is some difference between this proposition, and that for the settlement of Bengal. The prevailing system in Behar allows the investigation of the Mofussil accounts in that province, with more facility than in Bengal, where they cannot be procured, without much labour, expense, and delay.

Resolution IVth.—THAT the gunges, bazars, hauts, and other sayer collections, be not included in any settlement with any zemindar; but that for the present they remain under the exclusive jurisdiction of an officer appointed by the collector, who is to propose such regulations as he may think best calculated for regulating and collecting the duties.

79. Amongst the objections urged to this proposition, I find one only stated against it, as an invasion of the zemindary rights; and this is very pointedly made by the acting collector of Baugleapore, who observes that, on asking the sentiments of a zemindar upon the separation proposed, he replied with sullen emphasis, "That government if it pleased, might take from him his whole zemindary."

80. If the same objection existed in the other parts of Behar, I conclude it would have been stated. The reason why it is not, may possibly be this, that the system of management adopted in Behar for so many years, having been calculated to destroy all ideas of right in the proprietors of the soil, beyond their admitted claims to a tithe of their proprietary rights, they consider all besides this, at the discretion of government; whereas in Baugleapore, the management has partaken more of the nature of that established in Bengal, and the zemindars will urge their claims with a confidence proportioned to it.

81. If this were not the case, I should conclude that the principle recommended, ought to be extended to the gunges and sayer held and collected by the proprietors and tenants of the atumgha and jaghire lands; for, as far as right is concerned, I see no reason why that of the zemindars should be invaded, whilst men of another description are molested;

Mr. Shore's and Lord Cornwallis's Minutes, of September 1789; on Permanent Settlement of Lands.

Mr. Shore's Minutes, 18 Sep. 1789.

Mr. Shore's and Lord Cornwallis's Minutes, of September 1789; on Permanent Settlement of Lands.

Mr. Shore's Minute, 18 Sep. 1789.

molested; nor, if public utility only be consulted, why the inconveniences resulting from variable rates in one instance, and the number of managers, should not operate equally to prove the necessity of a reform in another, and the propriety of undertaking it.

82. In Bengal, I conceive most of the zemindars would argue in the manner pointed out by the acting collector of Bauglepoore; nor do I think the observation of the board of revenue a sufficient reply to it. That, considering the actual practice of the government they were subject to, long before the administration of their present rulers, the adoption of the settlement would leave them no ground of complaint; and that in general, they would agree to relinquish the sayer collections, to obtain a permanent assessment of their lands, is a doubtful opinion—they ought and must submit, but that the submission would be voluntary cannot be affirmed; but a government should consider what is right in itself, and not merely to be influenced by the opinions of its subjects.

83. In the propositions for the settlement of Bengal, I extended the regulations regarding the gunges as far as I could, without a declared violation of proprietary right; but the arguments against the measure in Bengal, are much stronger than in Behar, to which the present discussion applies; and I shall hereafter state them.

84. The distribution of property in the Behar province, obviates an objection, which, from a different state of things, would occur to the measure in Bengal.

85. Admitting therefore, for the present, that the zemindars do not in that province, contend for the right of possession with respect to the gunges, the question goes to the propriety of the measure, and to the extent in which it shall be carried into execution.

86. To the separation of the gunges from the zemindary jurisdiction, I find no objection urged; and the propriety of it, with an exception of the acting collector of Bauglepoore, is admitted by the other collectors of Behar; but the collector of Saru objects to the separation of the haut, bazar, and petty sayer duties; and the collector of Tirhoot, who adds the bazars to the gunges, excludes a number of articles, commonly estimated in the sayer, in all eleven, because they are included by the putwarries of each village in the same accounts with the mahall, or land tax, and considered by them as attached to it, and their separation would bring on endless disputes, and multiply inconveniences instead of diminishing them.

87. If these articles be examined, although they may be denominated sayer, many of them will be found very different from custom-house duties, in which sense the term is often understood; indeed, I have always conceived the sayer to mean articles of revenue distinct from the land tax. Thus, the rent or revenue levied from fisheries, for a right of grazing on cocoa or palm trees, or orchards, and some others, cannot be considered in the native custom-house duties, but much more so as rents.

88. There is a distinction between hauts and bazars; the former, are markets held on certain days only, and resorted to by petty venders and traders: they are often established in open plains, where a flag is erected on the day and at the place of purchase and sale.

89. Bazars are daily markets, though, on particular days, it is not unusual to have in them a haut, where a number of petty venders, besides the established shopkeepers, frequent them.

90. In gunges, the chief commodities sold are grain and necessities of life, and generally wholesale. They often however include bazars and hauts, where the articles are sold in retail, and in greater variety; and this in towns is commonly the case.

91. Independent of the question of right, I am of opinion that neither the collections on account of the sayer generally, nor the hauts, should remain under the charge of the collectors; and that such a measure, would multiply labour and expense, without producing any adequate convenience. With respect to the bazars, the same objections occur in a degree, unless they are of considerable importance: but these, as well as the gunges may, for the purpose of regulation, be placed under their authority.

92. Before a final determination is made upon the general question, whether the gunges, bazars, sayer and hauts, should be separated from the jurisdictions of the zemindars, I would propose some queries to the collectors, as to rights. In the meantime the settlement may be made, with the proprietors of the soil, agreeable to the terms of the second resolution, in order to afford the collectors due means of obtaining more particular information into the nature of the sayer generally; or the gunges and bazars only, may be excluded, and the hauts and sayer be included in the zemindary assessment, under a claim binding the proprietors to submit to such regulations and limitations regarding them, as may be hereafter determined upon. With the information required, before us, we can then determine, whether abuses in the sayer collections are such as cannot be remedied without a declared violation of proprietary right supposing it to exist; and whether they are of such importance to the welfare of the community as to justify an infringement of that right, at a period when we profess to confirm and strengthen the rights of the zemindars.

93. There is also a specific case with respect to gunges and bazars, which merits attention; that is, where a proprietor, not the zemindar, has purchased them, and holds them and no other land. To dispossess him, would be esteemed a very great hardship, since, in other words, it is to take away his whole property from him; and this, in Bengal would excite much

much clamour and discontent in the proprietors; nor do I see, in this case, how justice can be done to the proprietor, without an invasion of system, that is, by the government paying him an equivalent for his property and profits, instead of demanding the revenue from him.

94. With respect to Ramghur, the regulation must be special; and I shall state what I have to say upon that district separately.

Resolution Vth.—THAT the jumma of each zemindary being assessed, the amount thereof shall be apportioned upon the different villages in it, if possible, previous to the conclusion of the sudder jumma, either by the zemindar, who is to be required to make the distribution, or collector; or, subsequent thereto, under a clause binding each zemindar to deliver in an account of the assessment on the villages apportioned to the sudder jumma, within three months from the signature of his caboolat; and that it be notified to the zemindars, that a portion of their estates will be sequestered, and sold, to make good any deficiency of the revenue paid by them; and if the government should think proper to alienate the land sold at the amount of the assessment, as delivered by them, they shall not receive any remission, on account of the inaccuracy of their statement.

95. No objection is made to the principle of this resolution; but the collector of Sarun states various reasons why the distribution of the village assessment ought to be performed by the collector, and not by the zemindar. They may all be reduced to this; that with a view to defraud the government, or individuals, the proprietors or possessors of villages will rate them unequally.

96. The different cases which he states are possible; but intentional fraud, when proved, may be punished legally by fine and damages. He supposes a zemindar to have mortgaged a certain number of his villages, and that to prevent the mortgagee obtaining possession, he will overvalue the produce; as the possession of the land will entail an annual loss upon the mortgagee, he will renounce his claim rather than prosecute it. He reverses the case, by supposing the mortgagee in possession; but this can only be possible, where the mortgagee is a principal zemindar possessing many other villages.

97. A general regulation may be formed to correct this practice; but I would leave it to the collectors to distribute the assessment, or demand from the zemindars the distribution, as he may think proper, adopting, in the latter case, such corrections as from information he may be enabled to make.

98. The term of three months I consider too short for preparing this record, in whatever manner it be done, and would extend it at least to the first year of the lease.

Resolution VIth.—THAT if there are villages, of which there are no proprietors, the settlement of them be made with a farmer, for the term of ten years.

99. Upon this resolution, the following queries have been made:—

1. The collector of Behar requires information, whether the farmer's son or heir is to succeed to the lease.—2. The collector of Shahabad states the following questions:—

First, Whether villages, of which there are no proprietors, shall all be let out to one farmer, or in different lots, to different teekadars. Secondly, whether the farmers or teekadars of such villages are to receive a similar assurance to that given to zemindars, of a Mokurery at the end of ten years, or not.

100. The decision of the first query should be left open, I think, to the discretion of government. Where the heirs are capable, I see no objection to confirming them in possession, during the remainder of the lease, if they are willing to undertake it: where they are minors, or females, or where the succession to the property of the deceased farmer is disputed by many, the remainder of the lease may be better disposed of. In a contingency of this nature, the convention ought to be reciprocal between the parties concerned in it. To the queries proposed by the collector of Shahabad, I think the following answer should be given:—

101. That the villages be not all made over to one farmer, but disposed of in lease to several, according to their value and situation, and the character and responsibility of the farmer.

102. To the second, that a promise of Mokurery at the end of the lease be not made, for the reasons which I have assigned under the former resolution, as well as on the suggestion of the board of revenue.

103. It is unnecessary to repeat the arguments of the collector of Bauglepoore, which have been before noticed and replied to.

Resolution VIIth.—That the sudder kistbundy be so regulated, as to afford the zemindars all possible convenience in the discharge of their rents, with a due regard to the security of government; and that the collector report whether any and what inconvenience would ensue, from extending the period of the sudder kistbundy to two months instead of one.

104. I shall quote the observation of the board of revenue, on the remark made by the collector of Behar on this resolution: that it appears to apply only to the first part of the resolution, the regulation of the sudder kistbundy, according to the convenience of the renters.

105. I am

Mr. Shore's and Lord Cornwallis's Minutes, of September 1789; on Permanent Settlement of Lands.

Mr. Shore's Minute, 18 Sep. 1789.

Mr. Shore's and Lord Cornwallis's Minutes, of September 1789; on Permanent Settlement of Lands.

Mr. Shore's Minute, 18 Sep. 1789.

105. I am decidedly of opinion, that the kistbundly ought to be monthly; and that the reasons stated against the extension of it, are solid; the alteration would be attended with risk, which prudence ought to avoid.

Resolution VIIIth.—That, as the number of persons paying revenue immediately to government, may, in consequence of forming a settlement with the zemindars, be greatly increased, the collector report if it will be necessary and advisable to appoint tehsildars to receive the revenue, from a certain number of the landholders; and whether any and what additional expense will be required on this account.

106. My remarks upon this, have been already detailed. With respect to the expense, I see no reason to apprehend that the establishment of teshildars, will diminish the resources either in Shahabad or Behar. In the districts of Tirhoot and Sarun, where the increase of charges are stated enormously high, we shall be better enabled to judge, when some progress is made in the settlement, as this will be progressive; the expense will of course keep with it.

Resolution Xth.—That unless any objections, arising from the insufficiency of the number of Sicca rupees in circulation, should occur, all engagements between government and the zemindars, talookdars, and farmers, be made in Sicca rupees, and that no other species of rupees be received in payment of the revenue; and, if any such objections should occur, that the collectors be required to detail them, and to state their opinion with as much accuracy as they may be able, as to the additional number of Sicca rupees which it would be necessary to introduce into the circulation of their respective districts, to enable the zemindars, talookdars, and farmers, to pay their revenues in that specie.

107. The stated insufficiency of the Sicca rupees in circulation, is an insuperable obstacle to the immediate declaration of this specie alone, being the legal tender of payment; yet the collectors of Shahabad and Behar do not urge this objection.

108. The information given in the last part of this proposition, is not so ample as I could wish: indeed, it may be presumed of difficult attainment. The following, is all that I can collect upon it.

109. In Tirhoot, the Sonaut rupees with respect to Sicca, are stated in the proportion of two to one.

110. In Purneah, the Sicca rupees are said to make no part of the actual circulation, and never amount to a considerable quantity: that, to carry the resolution into effect, the currency must be changed, and a number of Sicca rupees, equal to the whole circulation, be introduced. This is estimated at twenty lacks of rupees. In Sircar Sarun the quantity of siccas required for the circulation, is stated at one year's produce.

111. The objections to the resolution, and the grounds on which they stand, are as follows:

That the ryots pay what they receive for the produce of their goods, which are not siccas; the zemindars, what they collect from them by impelling the zemindars to pay siccas. The compulsion extends through the under-renters to the ryots, upon whom the weight of the shroffage ultimately falls.

112. The resolution would afford an opportunity for the greatest impositions upon the ryots.

113. But although there are objections to compelling the zemindars and renters to make good their payments in Sicca rupees, I agree with the board of revenue, in the propriety of the resolution,—

That all engagements between government and the zemindars and talookdars should be in Sicca rupees; and that further, a clause should be inserted, obliging them to pay the same species of rupees to the collectors, as they receive from their under-tenants.

114. This clause has a reference to the future regulation of the coinage, when, in consequence of the proposed coinage, Sicca rupees become more in quantity. The zemindars and talookdars, without the clause, may protract the progress of the coinage, by an intermediate exchange of the sorts which they received for the Sicca species.

115. I agree with the board of revenue in the propriety of establishing printed forms of pottahs, as suggested by the collector of Behar; but they cannot, I think, be prepared in time, for the new settlement. I wish also to know, if the proposition is meant to extend to the pottahs given by the zemindars to their under-tenants.

116. The collector of Shahabad states also an important query—whether, after the conclusion of the settlement, the zemindars are to be allowed to borrow money, on the credit of their estates; or to dispose, by sale or otherwise, of such estates or any parts thereof, registering such sales or transfers in the collector's cutcherry, for the purpose of ascertaining from whom the revenue of government is demandable.

117. The collector of Behar, in an address to the board of revenue, of the 30th July 1788, which was submitted to the decision of this board, proposed an alteration of the 53^d and 56th Articles of the Revenue Regulations, the former of which, prohibits the conferring of any grants of lands, or authorizing any alienations, sale, mortgage, or other transfer of landed property, without the express sanction of the board of revenue; and the latter, prohibits the sale of lands belonging to any zemindar or other proprietor, without the previous and express

Mr. Shore's and Lord Cornwallis's Minutes, of September 1789; on Permanent Settlement of Lands.

Mr. Shore's Minute, 18 Sep. 1789.

press sanction of the board of revenue, which could not be given, without that of the supreme board.

118. I have always proceeded with caution, in recommending alterations of the public regulations. The restriction conveyed in the 53^d article existed long before the date of the regulations referred to, and was suggested originally, I believe, with a view to prevent collusive transfers, and particularly to guard against the influence of the public officers over the zemindars.

119. As it now stands with respect to Behar, considering the great distance of that province from the seat of government, it must operate virtually to the prohibition of all transfers, to the depreciation of real property, and the evident inconvenience and distress of the proprietors, in many cases.

120. I would therefore propose the revocation of the 53^d Regulation with respect to Behar, and that the question of the collector of Shahabad should be answered in the affirmative. A new regulation must of course be substituted in lieu of that annulled, with the necessary cautions and provisions. It is not absolutely necessary that it should form a part of the present instructions. The notification of the permission will be at present sufficient for the renters.

121. With respect to the 56th Regulation, it cannot be rescinded, without a deviation from the orders of the court of directors; nor would I, independent of this, recommend it. The power of distraining, may be delegated to the collectors; this, will be sufficient for them, and the sale be postponed, for the orders of the supreme board, as at present.

122. The resolutions of this board, on the 13th July, in reply to the query stated by the collector of Shahabad in the affirmative, whether the settlement is to be made with the Rajah Bickernajet Sing for his own zemindary, uniting his malikana villages to the khalsa lands, as before the allowance of malikana took place.

123. But the same resolutions direct, that no settlement be made with him, until he shall have discharged the balances due from him, and the claims upon his malikana lands. It becomes a question, therefore, in case the rajah should be unable to make good his arrears, whether the lease of his own zemindary shall be granted for the period of ten years, as this would exclude him from the possession during that time. I think it would be more equitable to limit the period of the leases in this instance, to three years, by which time, the objects of this arrangement may be completed, and the rajah be then restored.

124. In all cases where the zemindars have resigned the management of their lands, retaining possession of the malikana or tythe, it should I think, be established as a general rule, that the whole be re-annexed, and that they be required to enter into engagements for the whole zemindary, including the malikana. The terms of the lease will, in this case, be regulated by the definition of the terms of the third resolution: If they decline, the settlement should be made with others, and the zemindar receive his malikana, in money.

125. All grants of malikana confirmed by the supreme authority, are of course to be excepted from this rule, and should be reported; and we must establish provisions for cases in which the malikana, after authorized separation, may have been mortgaged or sold.

R A M G H U R.

126. I have separated the consideration of Ramghur from the other parts of Behar, as the circumstances of it, are in some respects peculiar to it.

127. It does not appear that the collector makes any general objections to the proposed plan of settlement; but he states some queries and remarks relating to particular districts, which are now to be considered.

128. Currekdeah and Chakye:—The questions regarding these pergunnahs, are two. Whether the objections made by the collector to committing these districts to the charge of the zemindars, are to be deemed valid, or not.

Whether Mokurrery pottahs, which have been granted in these districts by former collectors, are to be held valid; if so, and it should be decided that the zemindars are to have charge of their lands, from what funds are they to keep up an establishment for the collection of their revenues and police of their country, as they will have no right to collect more than the amount of those pottahs.

129. The state of these pergunnahs, is thus described: That they are held by a number of talookdars and gnatwars, all of whom have separate pottahs. The revenue which they now pay has continued so long without alteration, that each man considers his land held at a Mokurrery tenure. The pottahs have continued, from year to year.

130. He gives his firm opinion, that the only way to preserve these two places, in their present quiet state, which is of such great consequence to the low countries, is to confirm the Mokurrery pottahs. That the Rajah of Currekdeah is ignorant, incapable of business, involved in his circumstances, and has no man to manage for him. That the zemindars are, at Chokye declined holding their lands, some years ago; that the two brothers zemindars were variance with each other; and that the talookdars and gnatwars, if the zemindars were restored, would fly the country from their oppressions.

Mr. Shore's and Lord Cornwallis's Minutes, of September 1789; on Permanent Settlement of Lands.

Mr. Shore's Minute, 18 Sep. 1789

131. From this description, it would seem that the object of a permanent settlement with the actual proprietors of the soil, has been already accomplished in these two districts; yet it also appears, by the account settlement, that a small increase was levied upon them last year, and the collector himself, proposed an addition of 10 per cent. in opposition to the idea of a mokurrery tenure.

132. The collector, upon a presumption that the zemindars of these districts, will not be reinstated in the possession of their lands, proposes that the Nankar villages should be appropriated, as at present, to the maintenance of the Currickdeah Rajah, which in that case, would be proper; and further, that the allowance now made to the Chakye zemindars by the Company, may be struck off, and the Mokurredars be obliged to pay their malikana in lieu thereof, which they can very well afford to do.

133. To this last proposition, there is an objection on the face of it, that it is an enhancement of rents already fixed: before it is adopted, the collector should be called upon to reply to this objection, and if such a measure would not be considered by the puttahdars as an infringement of the rights conferred to them by government.

PALAMOW.

134. The settlement of this district is now made in the name of the young rajah, but the whole responsibility rests with his relations and Dewan Sheopershaud Sing. The question regarding it is, whether the rajah's name should be left out of the engagements for ten years. The collector recommends the confirmation of the present mode.

135. The board will observe, that it is rather a deviation in form than in principle, from the resolution excluding minor and female zemindars. In all proceedings regarding the Ramghur districts, caution should be observed; and I would recommend the confirmation of the present system. The manager, unless peculiar objections occur to the measure, should be directed to execute the prescriptions on the fifth resolution for the distribution of the sudder assessment.

NAGPORE.

135. For the reasons and explanations assigned by the collector, in his letter of June the 20th, 1789, I concur in opinion with him, that the regulations should not extend to this district.

136. To save the trouble of reference, I subjoin a quotation from the letter:

"The amount received from this pergunnah, being more in the nature of a tribute, than a revenue proportioned to the produce of the soil, the apportioning the present jumma on the village, will be attended with disadvantage to the Company, in case any of them should be hereafter sold at the assessed rate for a balance, because it is well known the country yields more than is paid by the rajah, consequently his villages must be much under-rated, to bring them within the sum he now pays. I am apprehensive the extending these regulations to this district, will be attended with very bad consequences; and that it will be better if continued on the footing, it now is. For the people, who are jealous and uncivilized, may suppose the taking an account of their villages, and sending a person to collect the sayer duties, is a prelude to some more serious innovations; and may therefore be induced to make a resistance in the first instance, by which a very heavy expense may be incurred, but no advantage reaped."

137. The explanation given by the collector of the sayer duties, deserves attention: he recommends that they be made independent of the zemindar, as it will be of great ease to the merchants.

138. For the collection of these duties he encloses a plan, the principle of which is, that the sayer duties be only levied upon the first sale of the goods, observing upon it, that the amount of them will fall off considerably at first, but that this will be amply made up, when the trade is set free from the various impositions and impediments to which it is now subject.

139. Upon a supposition that this plan be not adopted, he recommends that a darogah be appointed to remain at Chitra, and Naibs to each pergunnah, who will establish chokies at the several gauts, and collect on the goods, agreeable to the present rate, on their entering the country; with this difference only, that goods having paid duty at one gaut, shall not be subject to any other demand in the districts under him: he further observes, that there are scarcely any established gunges in the country, notwithstanding its great extent; but three articles of the proposed regulations have an immediate reference to the duties collected at the gunges on the sale of goods.

140. From this explanation it clearly appears, that great part of the sayer is in fact a rhadary duty, collected upon goods passing and repassing, which, by the public regulations, ought long ago to have ceased. The situation of Ramghur may perhaps have prevented the introduction of them there.

141. Considering this, and that the Company have thought proper to abolish all provincial duties, there cannot, I think, exist a doubt of the propriety of ordering the abolition of all such as fall within this description, and that of course, all chokies, as far as they are established for the purpose of collecting duties, should be withdrawn from the gauts. Nothing seems more likely to contribute to the improvement of Ramghur than to frustrate the intercourse between that district and others, whether belonging to the Company or not. The abolition of the duties will of course occasion a diminution of the public revenue; but the object is of sufficient importance to warrant it. Ramghur, from its situation, and the nature of the soil, rocky and unprofitable, can never be brought into a more populous or cultivated state, unless great encouragement to new inhabitants be held out; great part of the district is mountainous, and overrun with impenetrable woods.

Mr. Shore's and Lord Cornwallis's Minutes, of September 1789; on Permanent Settlement of Lands.

Mr. Shore's Minute, 18 Sep. 1789.

142. If the board concur with me in this determination, the question is then reduced to the collection of duties on the sales of goods at the gunges, bazars, and gauts; and the fourth resolution, with the subsidiary explanations and queries, may be applied to the districts comprising the collectorship of Ramghur.

143. The objections stated to the declaration of the Sicca rupees, as the only legal tenders, are sufficient to prevent the publication of it; and although the collector rather recommends the protraction of the kists to two months, as a relief to the zemindars, I do not think the general rule should be modified to this particular instance.

144. The entire rental of the districts under the Ramghur collectorship, which are regulated, according to the Behar year, amounts to Rs 89,220. 10. 6. 2 only; and, exclusive of the districts already adverted to, there are two only remaining, Ramghur and Kendy. The resolutions regarding this district, if the observations which I have made should be approved, must be special; and I think it must become an exception to the general plan proposed for Behar.

145. I do not observe, in the correspondence of the collector, any specific rules for the security of the ryots. I well know the difficulty of making them, but some must be established. The great point required is, to determine what is and what is not oppression, that justice may be impartially administered, according to fixed rules. In Behar the variations in the demands upon the ryots, are not so great as in Bengal; the system of dividing the produce affords a clear and definite rule, whenever that prevails; and the regulations need not be so minute, as those which I proposed for Bengal.

146. I have taken the liberty to prepare, for the consideration and determination of the board, the propositions which result from the preceding considerations, in the form of resolutions, together with the draft of a letter to the board of revenue upon the subject of the settlement. This mode will facilitate decision, which should be made with as little delay as possible, as the Fusully year is nearly expired: But delay is of small comparative importance to the propriety of the resolutions. I have neither noticed Midnapore nor the Salt Districts; but shall lose no time in submitting to the board my sentiments upon them.

147. It will however be proper to mention in this place, a proposition of the collector of Tirhoot, for resuming the grant of dustoorat to the rajah of that district, and for making him an allowance of 12,000 rupees annually, in compensation for this resumption. The dustoorat, as the collector informs us, was originally granted by Aliverdi Khan, and subsequently confirmed by Cossim Ally; was resumed by this government in 1178, and again restored in 1185;—during the resumption, for seven years, an allowance of 12,000 rupees was given to the rajah in lieu of the dustoorat; and I find by the public accounts, that the annual collections were from 12,000 to 14,500 rupees. The dustoorat comprehends a variety of articles, of which the following is an enumeration, for the Fussily year 1187, taken from an account obtained by me at Patna, from the rajah.

1. Sudderee	-	-	-	-	-	-	-	-	4,629
2. Erk Anuce	-	-	-	-	-	-	-	-	14,152
3. Pergunnatee	-	-	-	-	-	-	-	-	4,000
4. Dustoor Mohurer	-	-	-	-	-	-	-	-	750
5. Dustoor Mokuddum	-	-	-	-	-	-	-	-	4,168
6. Malikana	-	-	-	-	-	-	-	-	10,066
7. Dustoors Tufkao	-	-	-	-	-	-	-	-	1,507
8. Mokurrery	-	-	-	-	-	-	-	-	5,059
9. Serf	-	-	-	-	-	-	-	-	4,294

Total without fractions -- Rs 48,628

If Mr. Bathurst's proposal for resuming this allowance be approved, the Company will gain the difference between the above sum, and the allowance which may be granted to him in compensation. From the great disproportion between the actual amount of the dustoorat, and that collected under this head, when it was resumed by government, I am inclined to believe that many additional articles have been annexed to it. Those stated are, I understand, collected indiscriminately from all the pergunnahs under the rajah's jurisdiction, and even from the jaghiredars: whether they are oppressive, or not, can only be determined by knowing the amount of the entire assessment upon those who pay them. The terms of the grant, as far as they relate to the question of resumption, are, "on condition of discharging the revenue and supporting the interest of government." The collector thus interprets the original, and properly, I think; and is of opinion that the terms are conditional, and afford a ground for resuming the dustoorat, and granting a compensation in lieu thereof. But the terms are, I think, too general, to authorize this conclusion. Though I strongly object to the principle and nature of such grants; yet considering the mode in which that in question, as being made, and subsequently confirmed, as well as the increase levied in the last fourteen years from Tirhoot, stated by the collector at 86,867 rupees, I have since doubts of the propriety of adopting the proposition for the resumption of the dustoorat,—the malekana forms a part of it. I would, in the first instance, propose obtaining further information upon this subject; and have accordingly formed resolutions for the purpose, which will explain, without repeating them here, the nature of the information required.

148. Some of the proposed resolutions have been suggested by the letters from the collectors, the subject of which is not particularly adverted to, in this minute. The tendency of

of them will be obvious without a particular explanation; and I have annexed such of the Bengal propositions, as appeared to me applicable.

140. In discussing general regulations, of importance to the welfare of the community, and the interests of the company, I think it a duty to state all the material objections which occur, that I may neither be deceived myself, nor mislead the judgment of those who depend upon me, for information. By this mode, the merit of new plans may be fairly estimated; many difficulties, by being foreseen, are obviated; and the principles of acting, being avowed and displayed, the errors or advantages flowing from them may be discriminated, and success or failure be traced to the principles themselves, or in the conduct of the system established.

150. That objections still exist to the proposed plan of settlement, is as evident, as that none could be adopted free from objections. They are, however, such as may be overcome, by a due exertion of diligence and understanding.

151. These reasons, will apologize to the board for a detail which, to them, in many instances, may be deemed superfluous. I may further add, it is calculated to afford the Court of directors that information which they have required.

18th September 1789.

(Signed) JOHN SHORE.

PROPOSED RESOLUTIONS.

THE Governor General in Council, having taken into mature consideration, the address of the Board of Revenue accompanying the replies of the collector of Behar to the requisitions of the 20th May last, now recorded, together with the Minute of Mr. Shore upon this subject, proceeds to pass his final determination upon the settlement of the Behar district for a period of ten years, to commence with the ensuing Fussily year 1197.

The Resolutions of the 20th May last, containing the Plan of Settlement, the Board will consider them in the form then recorded, and revoke, confirm, or alter them, with such additions and amendments as are suggested by the observations upon them, now under consideration.

RESOLVED, therefore, as follows:

That the First RESOLUTION be confirmed, with the following addition and explanations:

First,—That if from want of sufficient materials or information, or on account of other impediments, the collectors of Behar should not be able to complete the settlement of all the districts under their charge, agreeable to the prescribed plan, within the period of the Fussily year 1197, the settlement of the districts wherein it cannot be adopted, be made for one year only, according to the principles laid down in the existing regulations of the 25th April 1788.

Second,—That in the execution of the fundamental resolution, the collectors proceed with due caution and information, it being expected of them that they be able to furnish, when called upon, clear and satisfactory explanations upon their proceedings, particularly in the article of the amount of the jumma.

Third,—That where more proprietors than one possess an undivided estate, the settlement be made with them jointly, and they be left to determine the mode of management amongst themselves, with an option, in case of disagreement, to obtain a division of their lands at their own expense, and a proportional allotment of the revenue assessed thereon; the determination of the majority of the proprietors, or of the majority of those present, in case of the absence of any, to be binding on the remainder, as to the choice of a manager.

Fourth,—That where a portion of land stands in the joint names of several proprietors, or of one for many, but each proprietor has his separate share in his own possession and management, or in that of an agent for him, the settlement be made for each share, with the person in possession, and his lands be held exclusively responsible for the revenue assessed upon it.

Fifth,—In case of mortgages, if the mortgagee has obtained possession of the land, the settlement is to be made with him, and the proprietor to be declared entitled to succeed to his engagements on recovering possession, either by discharge of his obligation, or by the decision of a court of justice. If the mortgagee has not possession, the settlement is to be made with the proprietor in possession, and the mortgagee in like manner succeed to the lease, in case of possession being subsequently adjudged to him.

Sixth,—If after due enquiries, and a reference to the Mofussil records, the proprietors of any lands cannot be ascertained, the lands *pro tempore* to be held khas; and the same mode is to be adopted with regard to absentees. In both cases, an advertisement to be issued, requiring the proprietors or absentees to attend within a period of six months; and if they should not be forthcoming at the expiration of that period, a settlement to be made with a farmer for ten years, allowing a preference to the zemindar nearest in situation, or his acquiescence to the jumma, and terms prescribed by the collector.

Seventh,—That where the property of the lands is disputed, the settlement be made with the proprietor in possession, under an express declaration, that he is nevertheless liable to the claims upon the estate, which is transferrable to any other to whom the property may be subsequently

subsequently adjudged. If any case should occur, where none of the claimants shall have been previously in possession, they are to be allowed to appoint a manager, until their claims shall have been determined in the dewanny adaulut; but if they should not agree to a manager, that the lands be held khas, and the surplus produce, after discharging the revenue, be kept in deposit until the right of property be adjudged.

Eighth,—That where disputes exist concerning the boundaries of lands, they be left to be adjusted in the dewanny adaulut, and the settlement be made in the meantime, for the lands in possession of the disputing parties respectively.

Ninth,—That if any petty zemindars be desirous of continuing to pay their revenues through a principal zemindar, as at present, in preference to the collector, or tehsildar on his part, they be permitted to do so, and the settlement for their lands is to be made accordingly with such principal zemindar; but that in all such cases, a written declaration must be taken from the petty zemindars, setting forth their request, with the reasons thereof; and the collectors are to be particularly enjoined to be satisfied that such declarations are voluntary.

Ninth.—That it be declared optional with all proprietors to engage or not for the revenue of their lands; and that, in the event of their declining, from objections to the amount of the jumma, the collectors be directed to hold the lands khas, reporting the circumstance to the board of revenue, with the grounds on which they have fixed the amount of the jumma, that the board may confirm the sum, or direct such further inquiry into the objections of the zemindars, as they may think proper. In the event of the jumma being confirmed, the collectors are to require the zemindars to enter into engagements for it, and, upon their declining, are to let the lands in farm for the period of ten years.

Special, for BAUGLEPORE.

That the settlement be not made with the muskoory talookdars of Bauglepoore, described by the collector to be situated within the jurisdiction of the zemindars, and paying their rents to them, but with the zemindars of such districts, as heretofore.

The settlement having been concluded with the zemindar, he shall be required to enter into engagements with talookdars situated within his zemindary, and paying their rents to him, for the same period as his own lease, not liable to any increase or decrease during the term of it. And the zemindar is to be required to deliver, within three months after the conclusion of his own settlement, to the collector, a record of the settlement entered into between him and the talookdars, specifying their names, their talooks, and the jumma payable by each.

In order to prevent undue exactions upon the talookdars in the predicament described, the following rules are to be attended to:—

That no zemindar be authorized to demand any increase from the talookdars under his jurisdiction, upon the jumma of the elapsed year 1196, although he should himself be subject to the payment of an increase in the jumma of the present year, except upon proof to the collector that he is entitled so to do, either by the special custom of his district, or by the conditions under which the talookdar holds his tenure, or that the talookdar, by receiving abatements from his jumma, has subjected himself to a demand for this increase, and that the lands are capable of affording it.

If in any instance, it be proved that a zemindar exacts more from a talookdar than he has a right to do by the terms of the settlement between them, or should be guilty of oppression towards him, the talook shall be separated from his jurisdiction, and the rents thereof in future, be paid to the officers of government.

PURNEAH, special.

That, although the preceding resolutions must be understood as extending to Purneah, Tirhoot, and Shawabad, the board, nevertheless, deem it necessary to take notice of some propositions from the collectors of these districts, in order to prevent any misconstruction of their orders.

First, with regard to Dhurrumpore,—That although the board are sensible of the inconveniences stated by the collector, with regard to the management of this district, they cannot depart from the fundamental resolution, so far as to authorize a settlement to be made with farmers instead of with a zemindar.

That, to correct the stated evils as far as possible, the collector be authorized, in case the proposition should appear to him eligible, to appoint a sezawal at Dhurrumpore, for the general purpose of controlling the conduct of the zemindary agent, and of protecting the ryots against arbitrary demands; and to report all such circumstances relating to their conduct, as may be requisite for his information. The sezawal is not to interfere either in making the settlement, or in collecting it from the Mofussil farmers or ryots, or in any matters of adawlut jurisdiction; but the collector may, if he should think it proper, empower him to receive the revenues when collected from the zemindary agents, and to take care that the stipulations of government are fulfilled previous to the dispatch of any part of the rents to the zemindar of Tirhoot.

With respect to revenue complaints, the sezawal may be authorized to hear them, and decide upon them; and the collector will prescribe such rules for his conduct, in this respect, as he may deem necessary.

In concluding the settlement with the zemindar, considering the capacity of the district, the board expect that a provision be made for the charges of the sezawal, without burthensing government with the expense of his salary and establishment;

Ordered, That the board of revenue, having obtained the necessary information, give their opinion on the propriety of separating the district of Dhurumpore from the collectorship of Purneah, and of annexing it to that of Tirhoot.

NATPORE and GORARIE.

Under the declaration for the exclusion of the zemindar, contained in the ninth resolution, and the authority delegated to the collector in consequence thereof, it appears to the board that the evils resulting from the influence of the zemindar may be obviated, and corrected, without a formal annihilation of her proprietary rights. Her authority over the districts in question, in consequence of the resolution, is entirely to cease.

TIRHOOT, special.

On the plan of settlement proposed by the collector of Tirhoot, the board deem the following observations necessary for his information:

That, by the general resolutions prescribed for his guidance, a settlement is to be made with Mahdoo Sing, for his milkecut lands only, and with the other zemindars and talookdars, for their lands.

That the settlement be made with the rajah, independent of the dustoorat, the board reserving their final resolutions upon the collector's proposition for resuming it, until the receipt of the information now required from him.

First,—The component articles of the dustoorat, and an explanation in what manner the collections on this account are made, and whether any, and what articles have been added to it, since the restitution in 1185.

Secondly,—That the collector give his opinion, whether he deems any of the articles composing it oppressive.

That the collector be authorized to take into his own charge, the collection of the dustoorat, in those pergunnahs which are not included in the milkecut of Rajah Mahdoo Sing, keeping the amount in deposit; and with respect to the dustoorat in his own milkecut, that the rajah be authorized to collect it, until a determination upon it be made, under an obligation to account for the money so collected, if required to do it, and to abide the decision of government:—that the collector immediately require from the rajah, a particular account of his collections on account, of dustoorat, during the two last years; and that to enable him to compare and verify the above account when obtained,—Ordered.

That the accountant of the revenue department do furnish the collector of Tirhoot with copies of the accounts in his office, regarding the dustoorat.

Resolved further, That the collector of Tirhoot be authorized to resume unauthorized Mokurreries, as well as lands alienated without authority, as far as they are resumable by the general regulation for the Bazee Zemin lands; and to require from the zemindar, or zemindars of Tirhoot, a proportionable consideration in the amount of their respective assessments, in consequence of such resumption, which will become a part of the jumma payable by them. With respect to lands farmed to favourites and relations at a reduced jumma, the collector will equalize the assessment as far as possible; so that the whole may be established upon a general footing of equality. The application of this consideration, will of course affect the terms of the settlement with Mahdoo Sing, as well as with the other proprietors with whom engagements are to be concluded.

SHAHABAD.

That the settlement be made with Rajah Bickramjeet Sing, for his own zemindary, agreeably to the resolutions of the 13th July, after he shall have discharged the balances due from him, and the claims upon the malikana lands:—that if the rajah should be unable to make good his arrears and the claims upon the malikana, that no settlement be made with the rajah, but that the lands be let to farm for a period of three years only, including the malikana, or be retained khas, at the discretion of the collector: in either case the malikana is to be appropriated, agreeably to the resolutions of the above date, in discharge of the claims of government and creditors upon the rajah, with a reserve of a proportion thereof for his subsistence.

RAMGHUR.

That, previous to a final decision upon the propositions of the collector, regarding Chakye and Currukdeah, he be required to give information on the following points:

First,—From what period the pottahs were granted to the talookdars, gautwars, and tukadars, and by what authority:

Secondly,—As he considers these pottahs mokurrery, whether the person holding under them would not deem the demand for malikana, proposed to be given to the Chakye zemindars, an infringement of the terms of them:

Thirdly,—Whether all the persons holding these pottahs are talookdars having a property in the soil, or any of them are farmers; and whether the zemindars, before these pottahs were granted, had not milkecut lands, distinct from the talookdarry lands.

PALAMOW

PALAMOW.

That the settlement of this district do continue, as at present, in the name of the rajah, and under the responsible management of Sheopershaud Sing; that it be made for a period of ten years, the manager to be considered, as holding his office only during the pleasure of government; that is, as long as he shall conduct himself properly, or until the minor rajah shall be of age to undertake the management himself.

NAGPORE.

That the regulations do not extend to this district, but that the settlement be continued on the present footing, and be extended to a period of ten years.

RAMGHUR and KINDY.

That the settlement be made with the rajahs of these districts respectively, for a period of ten years. The jumma in all the above districts, is to continue at its present rate, with an exception of such remissions as may be allowed on account of the resolutions following, regarding the sayer.

That the kistbundy be formed, as at present, monthly. The distribution of the kists is left to the collector, who will of course take due care that the periods of demand are adapted to the seasons of produce.

That the collector, unless particular objections should occur, which he is to state, do take engagements from the proprietors and renters for sicca rupees; and that the kistbundy be drawn out in that specie. It is not meant to enforce the payment in this specie. The currency of the district is to be received at its usual batta.

With respect to the sayer,—That all rhadarry duties be abolished, and that the chokeys at the gauts, as far as they are established for the collection of duties, be withdrawn. If any of them should be necessary for other purposes, that the persons stationed at them, be strictly prohibited collecting any rhadarry duties.

With respect to the gunges, &c.—That the four general resolutions, with the subsidiary explanation, be issued to the collector for his guidance.

That the above resolutions be communicated to the collector, in lieu of the ten original resolutions, which, as far as they are not confirmed by the above, are to be considered as revoked.

2d RESOLUTION.

That the first part of this resolution only be confirmed, namely,—“That the settlement be made for a period of ten years certain,” and that the remainder be omitted.

3d RESOLUTION.

That this resolution stand confirmed, and that the collectors, in carrying it into execution, attend to the modes which have hitherto prevailed, in ascertaining the assets, and fixing the jumma between the petty land-holders and principal zemindar or farmer, adopting in all practicable instances, the following general rule:—That the average product of the land for common years, wherever ascertainable, (assuming three or four for the calculation) be taken as the basis of the settlement; and that from this, deductions be made equal to the malikana and kurcha, leaving the remainder, the jumma of government. The board rely upon the accuracy of the collectors, in the application of this rule; and they are authorized, in the event of great uncertainty, to measure the land. This uncertainty, however, is to be reported to the board of revenue, and the measurement not to be undertaken, but on the clearest grounds of the necessity of it.

That no remission upon the sudder jumma of the year 1196, be confirmed without the special sanction of the Governor General in Council.

The zemindar to let the lands of his zemindary, under the prescribed restrictions, in what manner he may think proper; but every engagement contracted by him with under-renters, shall be specific as to the amount and conditions; and all sums received by any zemindar or renter, over and above what is specified in the engagements of the persons paying the same, shall be considered as extorted, and be repaid with a penalty of double the amount.

That no person contracting with the zemindar or talookdar, or employed by him in the management of the collections, above the degree of ryots, shall be authorized to take charge thereof, without an aumulnana or written commission signed by the zemindar or talookdar, and copies of all such commissions to be deposited in the sudder outcherry of the collectorship.

4th RESOLUTION.

That this resolution, as far as regard gunges, bazars, and hants held within them, be confirmed; but that it be not confirmed, with regard to the sayer generally. With respect to these, a declaration is to be made to the proprietors and renters, that the government will prescribe such regulations, as they may deem necessary. With respect to the articles which shall hereafter compose the sayer, and the rates of collection upon them, and in the hants, the proprietors and renters are to be bound by such regulation, without claiming any deduction on account of the abolition of any articles of sayer, or reduction of the rates.

That

That the collector proceed, with as much expedition as possible, to propose a plan for the regulation of the duties and tolls at the gunges, bazars, hauts, and several articles of the sayer; specifying whether any and what part of them are included in the mahal, and what articles they propose to abolish.

The board postpone their final resolution on the following point:—whether the gunges, bazars, hauts, and sayer, shall hereafter be made over to the zemindars or not, until the report on this subject required by the board of revenue, and the information above-mentioned, shall have been received, as well as answers to the following queries, now to be made to the collectors of Behar:—

First,—Whether, in admitting the rights of the zemindars to a property in the soil, they do not consider the gunges and bazars as much a part of that property, as any part of the lands in their possession?

Second,—If they do not, to point out the ground of the distinction.

Third,—To report whether the zemindars claim the gunges and bazars as their property; and whether they make any and what objection, to the separation of them.

Fourth,—To report if there are not gunges, bazars, hauts, and sayer, in the lands held by the proprietors of altumghas, and the tenants of jagheers; and whether persons of this description, would object to the separation of the gunges, &c.; and the grounds of such objections.

Fifth,—As far as right of property is concerned, to discriminate between the rights of zemindars and those of jagheerdars and altumghadars, in case objections on this ground, should arise to the separation of the gunges, &c. from the jurisdiction of the latter.

Sixthly,—Whether the abuses now prevailing in the gunges are of such a nature, as not to be corrected by rules and limitations, without taking them under their own charge?

5th RESOLUTION.

That this resolution be adopted with the following alterations:—That the distribution being made by the zemindar, it be notified to him, that for any considerable wilful partiality in the distribution of the sudder assessment, he will be liable to a fine; and if such inequality with respect to mortgaged lands, should be practised either by the mortgagee or the mortgager, with a view to defraud the other, the person suffering, upon proof thereof, shall be entitled to recover damages in the court of adawlut, in proportion to the injury sustained.

Secondly,—That instead of three months, the first year of the lease be allowed for the preparation of the record required, which is to contain the name of the village, and, if possible, the boundaries thereof, the estimated quantity of land in it, distinguished into malguz-zaree and lakeraje.

Third,—That to correct inequality in the distribution of the sudder assessment, from the improvement of some villages, and the decline of others, a village record is to be annually delivered, within the three first months of each year.

Fourth,—It is not meant by this distribution, to require from the landholders the amount of the actual assessment upon each village, or to prevent them requiring from the village-holders a larger sum than the amount of the sudder jumma apportioned thereon, but to obtain a standard, in case of transfer of land by sale or otherwise.

6th RESOLUTION.

That this resolution be confirmed, with the following additions:—

First,—That in the event of the farmer's death previous to the expiration of his lease, it be at the discretion of government to continue the farm to his heirs or not; and be also at the option of the heirs to decline the continuance of the farm, during the remainder of the lease. No minor or female, is ever to be allowed to succeed; but it is the intention of government to confirm the lease to the heir or successor, if a proper person, upon his agreement, to take it.

Secondly,—That the villages, if numerous, shall not all be let to one farmer, but to several, according to their value and situation, and the responsibility of the farmer.

7th RESOLUTION.

That the first part of this resolution, viz. "That the sudder kistbundy be so regulated as to afford the zemindars all possible convenience in the discharge of their rents, with a due regard to the security of government," be confirmed; and that the kistbundy continue monthly as at present. The distribution of the kistbundy is left to the collectors, who will of course take due care that the periods of demand are adapted to the seasons of produce.

8th RESOLUTION.

That tehsildars be appointed to receive the revenue from a certain number of petty landholders, when judged advisable by the collectors, and that their establishment, &c. be paid by government.

That the collectors report the extent of the jurisdiction, and their necessary establishment, as their appointment may become requisite, in the course of forming the settlement; but in doing

doing so, that they be directed to observe all possible economy, consistent with the security of the revenue, and the ease of the landholders.

9th RESOLUTION.

That this resolution be confirmed and adopted, with the following addition:

That zemindaries, the property of minors and females, or others excluded by this regulation, are to be considered khas, but the jumma of such lands shall be fixed in the same manner as for other lands, and the profits beyond that amount, after discharging all charges, shall belong to the proprietor; the expenses of the manager, and of his establishment, are to be paid by the collector, and to be included in his establishment, and the several regulations prescribed for the zemindars are to be executed by the managers.

10th RESOLUTION.

That so much only of this resolution, as directs that "all engagements between government and the zemindars, talookdars and farmers, be made in Sicca rupees," be confirmed; and that instead of the remainder, a clause be inserted in their engagement, obliging them to pay to government, siccas, or the same species of rupees as they receive from their under-tenants, at the established rates of batta, where any are established, or at the Bazar rates of batta, where none are established, until a sufficient number of Sicca rupees can be circulated to make these only, the legal tender. The collectors to insert in their treasury accounts, the rates of batta at which all rupees are received by them from the zemindars and renters.

That in addition to the foregoing resolution, the following also be now adopted:

That printed forms of pottahs and cabooleats be prepared, provided the same can be got ready in time, for the ensuing settlement; and that this be ascertained and reported by the board of revenue, together with their opinion, whether the measure should extend to the leases given by the zemindars to their under-tenants, requiring, if necessary, information on this point from the collector of Behar; that the board of revenue prepare the forms of such pottahs and cabooleats.

That the 53d article of the revenue regulation be rescinded; and after the conclusion of the settlement, the zemindars be allowed to borrow money on the credit of their lands, by sale or otherwise, under certain restrictions to be hereafter determined on; the notification to be now conveyed to them.

That in all practicable cases, where the zemindars have resigned, or have been deprived of the management of their lands, retaining possession of a tythe as malikana, the latter be re-annexed, and the zemindars required to engage for the revenue of their whole zemindary, including, agreeably to the directions in the third resolution, the malikana in money, under the following restrictions:

That where the malikana lands have been sold, or where they have been given possession to a mortgagee, they be not resumed, and reannexed to the jumma, and that no grants for malikana lands be deemed valid, excepting such as may have been made or confirmed by the supreme authority of the country, that is, the Governor General in Council for the time being.

That if any material injury should, in the opinion of the collector, occur to any individual by the above resolution, regarding the malikana, they be directed to report them to the board of revenue.

That whereas from the ignorance, inattention, and oppressions of the zemindars, the greatest abuses have been practised in the collection, and the ryots have been exposed to exactions; the following rules are now prescribed to all zemindars, talookdars, and persons entrusted with the revenues, for their immediate direction and guidance.

That the rents to be paid by the ryots, by whatever rule or custom they may be demanded, shall be specific as to their amount. If by a pottah containing the assul and abwab, the amount of both shall be inserted in it, and the ryot shall not be bound to pay any thing beyond the amount specified, on account of kircha, salamy or any other article.

If by a ticka pottah, the whole amount payable by the ryot, is to be inserted in it. If by any rule or custom, such as the payments of the last and preceding year, the rate of the village pergunnah or any other place, an account is to be drawn out in the beginning of the year, shewing what the ryots are to pay by such rule or rate, and a copy of it be given to them. Where the rents are adjusted upon a measurement of the lands after cultivation, the rates and terms of payment shall be expressed in the pottah.

If by any established and recorded jumabundy, that is to be the rule for demanding the rents.—If the rents are paid in kind, the proportion which the ryot is to pay, shall be specified either in account or written agreement.

In every mofussil cutcherry, the nirkbundy or rates of nirkdee land, shall be publicly recorded, and the zemindar or renter is answerable for enforcing the regulation, under a penalty of being fined for neglect, at the discretion of government.

That a list of the putwarries of the villages, be deposited in the sudder cutcherry of the collectorship, and in the cutcherry of the pergunnah. No farmer or zemindar shall be allowed to remove a putwarree, without the permission of the collector.

No renter shall be empowered to grant pottahs beyond the period of his lease, and no agent to grant them without authority from the zemindar or talookdar, when in possession of the lands, or of the manager, when the zemindar and talookdar are excluded.

472 All existing leases to under-renters and ryots, to remain in force to the period of their expiration, unless proved to have been obtained by collusion, or from persons not authorized to grant the same.

Every collector, renter, or receiver of the rents, throughout every gradation, from the zemindar to the ryot, shall be compelled to give receipts for all sums received by them, and a receipt in full, on the complete discharge of every obligation; and any person complaining that a receipt has been refused him, upon establishing the charge, shall be entitled to double the amount paid by him, as damages from the person who received it.

That in case any village or district should be affected by inundation, or other calamity, causing the ryots to desert, it shall not be lawful for any zemindar, or renter, or collector of the rents, to demand the rents of the ryots who are fled, from those which remain.

That the zemindar or renter be not authorized to impose any abwab or mothote, on any pretence whatever, upon the ryots; and every exaction of this nature to be punished by a penalty, equal to three times the amount imposed.

That no zemindar or farmer be allowed to contract any engagement, or authorize any act, contrary to the letter and meaning of these regulations.

The malicannah of excluded zemindars, is to be settled at 10 per cent. upon the amount of the sudder jumma of their lands.

That it be notified to the zemindars, and become an express condition of the engagements of rent-free lands, not at present constituting any part of the jumma of their zemindaries, shall be made for the benefit of government; and the amount thereof, or such proportion thereof, as the government may determine, shall become an addition to their jumma. The government will determine the mode by which an investigation of the rent-free land shall take place.

That no grants of bazee zameen, or lakkeraje land, under any denomination whatever, be made by any zemindar or talookdar, under a penalty that the lands so given be confiscated to government; and that the grantee possessing the same, be compelled to pay as fine the rents thereof, during the period of their alienation. Any farmer, sezawul, or other person making such grants, without the authority of government, shall be subject to a fine of rupees per begah, and the grantee shall be liable to the fine above-mentioned.

The Governor General delivers in the following Minute:

THE great ability displayed in Mr. Shore's Minute, which introduced the propositions for the settlement; the uncommon knowledge which he has manifested of every part of the revenue system of this country; the liberality and fairness of his arguments, and clearness of his style; give me an opportunity, which my personal esteem and regard for him, and the obligation I owe him as a public man, for his powerful assistance in every branch of the business of this government, must ever render peculiarly gratifying to me, of recording my highest respect for his talents, my warmest sense of his public-spirited principles, which, in an impaired state of health, could alone have supported him in executing a work of such extraordinary labour; and, lastly, my general approbation of the greatest part of his plan.

I am confident, however, that Mr. Shore, from his natural candour, as well as the public at large, will readily admit, that deeply interested as I must feel myself, in the future prosperity of this country, it would be unjustifiable in me to take any step of real importance, upon the suggestion even of the most capable adviser, without seriously weighing it in my own mind, and endeavouring to reconcile the propriety of it to my own conviction.

Impressed with these sentiments, I am called upon by a sense of indispensable duty to declare, that I cannot bring myself to agree with Mr. Shore, in the alteration which he now proposes to make in the 2^d Resolution, of leaving out the notification to the landholders, that if the settlements shall be approved by the court of directors, it will become permanent, and no further alteration of the jumma take place at the expiration of the ten years.

When the court of directors determined to retain in their own hands the right of confirming or annulling the settlement at the expiration of a given term, they undoubtedly acted with becoming wisdom and caution.

The power of making a perpetual and irrevocable settlement of a great empire, without being subject to the revision of the controlling authority at home, would, in my opinion, have been too great to delegate to any distant government. I cannot, however, believe that they would have held out the flattering hopes of a permanent settlement, which alone, in my judgment, can make the country flourish, and secure happiness to the body of inhabitants, unless they had been predetermined to confirm the perpetuity, if they found that their servants here had not failed in their duty, or betrayed the important trust that had been reposed in them. Nothing, I am persuaded, but our expressing doubts and fears can make them hesitate; and as I have a clear conviction in my own mind of the utility of the system, I shall think it a duty I owe to them, to my country, and to humanity, to recommend it most earnestly to the court of directors, to lose no time in declaring the permanency of the settlement, provided they discover no material objection or error; and not

to postpone for ten years the commencement of the prosperity and solid improvement of the country.

Mr. Shore has most ably, and, in my opinion, most successfully, in his Minute delivered in June last, argued in favour of the rights of the zemindars to the property of the soil. But if the value of permanency is to be withdrawn from the settlement now in agitation, of what avail will the power of his arguments be to the zemindars, for whose rights he has contended? they are now to have their property in farm for a lease of ten years, provided they will pay as good rent for it, and this property is then to be again assessed, at whatever rent the government of this country may, at that time, think proper to impose. In any part of the world, where the value of property is known, would not such a concession of a right of property in the soil, be called a cruel mockery?

In a country where the landlord has a permanent property in the soil, it will be worth his while to encourage his tenants, who hold his farm in lease, to improve that property; at any rate, he will make such an agreement with them, as will prevent their destroying it. But when the lord of the soil himself, the rightful owner of the land, is only to become a farmer for a lease of ten years, and if he is then to be exposed to the demand of a new rent, which may perhaps be dictated by ignorance or rapacity, what hopes can there be,—I will not say of improvement, but of preventing desolation? will it not be his interest, during the early part of that term, to extract from the estate every possible advantage for himself; and if any future hopes of a permanent settlement are then held out, to exhibit his lands at the end of it, in a state of ruin?

Although, however, I am not only of opinion that the zemindars have the best right, but from being persuaded that nothing could be so ruinous to the public interest, as that the land should be retained as the property of government; I am also convinced, that failing the claim of right of the zemindars, it would be necessary for the public good, to grant a right of property in the soil to them, or to persons of other descriptions. I think it unnecessary to enter into any discussion of the grounds upon which their right appears to be founded.

It is the most effectual mode for promoting the general improvement of the country, which I look upon as the important object for our present consideration.

I may safely assert, that one-third of the company's territory in Hindostan, is now a jungle inhabited only by wild beasts. Will a ten years lease induce any proprietor to clear away that jungle, and encourage the ryots to come and cultivate his lands; when, at the end of that lease, he must either submit to be taxed, *ad libitum*, for their newly cultivated lands, or lose all hopes of deriving any benefit from his labour, for which perhaps by that time, he will hardly be repaid?

I must own, that it is clear to my mind, that a much more advantageous tenure will be necessary, to incite the inhabitants of this country to make those exertions which can alone effect any substantial improvement.

The habit which the zemindars have fallen into, of subsisting by annual expedients, has originated, not in any constitutional imperfection in the people themselves, but in the fluctuating measures of government; and I cannot therefore admit, that a period of ten years will be considered by the generality of people, as a term nearly equal in estimate to perpetuity.

By the prudent landholders it will not, whatever it may be by proprietors of a contrary description. It would be unwise therefore to deny the former the benefit of a permanent system, because the mismanagement of the latter will not allow them to derive the same advantage from it.

It is for the interest of the state, that the landed property should fall into the hands of the most frugal and thrifty class of people, who will improve their lands and protect the ryots, and thereby promote the general prosperity of the country.

If there are men who will not follow this line of conduct when an opportunity is afforded them, by the enactment of good laws, it surely is not inconsistent with justice, policy, or humanity, to say, that the sooner their bad management obliges them to part with their property to the more industrious, the better for the state.

It is immaterial to government what individual possesses the land, provided he cultivates it, protects the ryots, and pays the public revenue.

The short-sighted policy of having recourse to annual expedients, can only be corrected by allowing those who adopt it, to suffer the consequences of it; leaving to them at the same time the power of obviating them, by pursuing the opposite line of conduct.

Mr. Shore has stated but two positive objections to the latter part of the 2^d Resolution:—The first is, that if after the notification that the settlement is approved by the court of directors, it will be declared permanent, the court of directors should not declare the permanency, the confidence of the natives in general will be shaken, and that those who relied on the confirmation, will be disappointed, and conclude that it was meant to deceive them.

I can only say, in answer to this objection, that I cannot believe any people to be so unreasonable as to accuse government of a breach of faith, and an intention to deceive them, for not doing what government in express terms assure them it is not in their power to promise to do, as it must depend upon the approbation of their superiors.

Mr. Shore's and Lord Cornwallis's Minutes, of September 1789; on Permanent Settlement of Lands.

Governor General's Minute, 18 Sep. 1789.

The only effect of the notification will, in my opinion, be, to encourage the landholder to offer—all that government asks, or wishes for,—a fair rent, lest by endeavouring to withhold what he knows he ought in justice to pay, he should forget that greatest of all blessings, a real property; and to stimulate him to more exertion in his cultivation.

But supposing even for a moment, that the declaration would be received in the sense apprehended; and that the zemindars were to act under a conviction that it was well founded, let us examine the nature of these acts, and whether the consequences of them would be such as to shake the confidence of the natives; or to operate otherwise, in any respect, but advantageously to themselves. The acts alluded to, must of course be such as are calculated to promote the improvement of the country; as, the assisting the Ryots with money, the refraining from exactions, and the foregoing small temporary advantages for future permanent profits: such acts must ultimately redound to the benefit of the zemindars, and ought to be performed by them, were the settlement intended to be concluded for ten years only, or even to be made annually.

But this provident conduct cannot be expected from them so long as they have any grounds for apprehending that their land, when improved, may be committed to the management of the officers of government, or made over to a farmer.

Should the zemindars, therefore, misconstrue the meaning of the declaration, and act in consequence of that misapprehension, they would find themselves enriched by the error; and this result, instead of tending to shake their confidence in government, might teach them an useful lesson, from which they would profit under any system of management. I shall further observe on this argument, that it is founded on a supposition, that when the zemindars are convinced that the demand of government on their lands is fixed, they will adopt measures for the improvement of them, which they will not have recourse to, so long as that demand is liable to occasional variation, and, consequently, strongly points out the expediency of a permanent settlement, and declaring to the landholders as soon as possible, that the conclusion of a permanent settlement with them, is the object of the legislature in England, as soon as it can be effected upon fair and equitable terms.

The second objection is, the doubt of its being expedient that the permanency should be declared.

Mr. Shore says, we cannot pronounce absolutely upon the success of our measures, without experience. I must ask, what are these measures, on the success of which there can be no doubt? or, what is the experience that is wanting; and what, by delaying a permanent settlement for a few years, would probably be improved?

There is nothing new in this plan, except the great advantages which are given to the zemindars, talookdars, and ryots, on one side; and the additional security which the company has against losses by balances from the value of the land, which is to be sold to make them good, being greatly increased, on the other. By what probable, I may even say possible, means is such a plan to fail?

I understand the word permanency, to extend to the jumma only, and not to the details of the settlement; for many regulations will certainly be hereafter necessary, for the further security of the ryots in particular, and even of those talookdars who, to my concern, must still remain in some degree of dependence on the zemindars; but these, can only be made by government occasionally, as abuses occur; and I will venture to assert, that either now, or ten years hence, or at any given period, it is impossible for human wisdom and foresight to form any plan that will not require such attention and regulation; and I must add, that if such a thing was possible, I do not believe that it will be easy to find a man more capable of doing it than Mr. Shore.

I cannot, however, admit that such regulations can in any degree, affect the rights which it is now proposed to confirm to the zemindars, for I never will allow, that in any country, government can be said to invade the rights of a subject, when they only require, for the benefit of the state, that he shall accept of a reasonable equivalent for the surrender of a real or supposed right, which in his hands is detrimental to the general interest of the public; or when they prevent his committing cruel oppressions upon his neighbours, or upon his own dependents.

The court of directors have given us a general idea of the amount of the land revenue from Bengal and Behar, with which they will be satisfied; if we honestly and faithfully make a settlement equal, and even beyond their expectations, in point of revenue, and at the same time calculated in its outlines to promote the prosperity, happiness, and wealth of their subjects, what reason can we have to apprehend that they will not declare it's permanency?

From the constitution of our establishments in this country, it almost amounts to an impossibility, that at any period, the same government, the same boards, or the same collectors should continue for near the space of ten years; upon what grounds then, are the court of directors to look for more knowledge and useful experience at the expiration of that term, and under all contingencies that may be reasonably expected to occur? I cannot avoid declaring my firmest conviction, that if those provinces are let upon lease for that period only, they will find, at the end of it, a ruined and impoverished country, and that more difficulties will be experienced than even this government have had to encounter.

In regard to the 4th resolution, respecting gunges, bazars, &c. &c. as Mr. Shore has proposed, that for the present they shall be placed under the management of the collectors, I will not at this time enter at large upon that question, for I feel very sensible how important

it is, that the orders for the Behar settlement should be transmitted to the collectors of that district, without losing a minute's time unnecessarily; and I shall soon have an opportunity of delivering my sentiments fully upon it, when the Bengal settlement comes under our consideration.

I must, however, observe, that of the six references which are proposed to be made to the collectors, I cannot see the smallest use in any of them, except the last, which goes to the expediency of the measure.

As to the question of right, I cannot conceive that any government in their senses would ever have delegated an authorized right to any of their subjects, to impose arbitrary taxes on the internal commerce of the country. It certainly has been an abuse that has crept in, either through the negligence of the Mogul governors, who were careless and ignorant of all matters of trade; or, what is more probable, connivance of the Mussulman Aumil, who tolerated the extortion of the zemindar, that he might again plunder him in his turn.

But be that as it may, the right has been too long established, or tolerated, to allow a just government to take it away, without indemnifying the proprietor from any loss. And I never heard that, in the most free state, if an individual possessed a right that was incompatible with the public welfare, the legislature made any scruple of taking it from him, provided they gave him a fair equivalent. The case of the late Duke of Athol, who, a few years ago, parted very unwillingly with the sovereignty of the Isle of Man, appears to me to be exactly in point.

I agree with Mr. Shore, that there would be a degree of absurdity in government's taking into their own hands the gunges, &c. which are annexed to zemindary rights, and leaving the same abuses existing in those which belong to jaghire and altauigha possessions; but instead of leaving the former on that account, I should most undoubtedly take away the latter, securing to the proprietors a liberal and ample equivalent for all such duties as were not raised, in absolute and direct violation of the orders of government.

There are, however, several articles, in what are called the sayer collections, with which government has no occasion to interfere, and which may very well be left in the hands of the proprietors.

Mr. Shore delivers in the following Minute:

I HAVE perused, with deliberate attention, the Minute of the Governor General, in opposition to two points, in the propositions which I submitted to the board. The question at present between us is, whether a notification shall be made to the proprietors of the soil in Behar, that the settlement, if approved by the court of directors, will become permanent, and no further alteration to take place at the end of the ten years. My opinion is, that it ought not to be made, because the declaration will produce little, if any, advantages, whilst it may be attended with great inconvenience. The Governor General, on the contrary, contends, that great benefit will result from the declaration; that it will be attended with no inconvenience; and that the suppression of it, will be in the highest degree detrimental.

After thanking the Governor General for his approbation of my public conduct, which I value as highly as any that can be bestowed upon it, I shall now support my former opinion, in which I am strongly confirmed, with the same freedom with which I invite discussion.

A declaration of the nature of that in question, is by no means adapted to the habits or modes of thinking of the people to whom it is addressed; and it is from their understandings, and not from our own conceptions, that our conclusions, as to its effects, must be drawn. With men who have seen systems vary with every change of administration, and new plans successively introduced under the same government, I can never expect that a declaration, conditional in its terms, will have that effect which the Governor General supposes, in opposition to the whole experience of their lives; and this too, at a moment of innovation, when we are introducing a system of management different from any that has ever yet subsisted in Behar, since it came under the dominion of the English.

The declaration implies an attempt to reconcile the idea of a dubious perpetuity, with an absolute engagement for a limited time; the zemindars and talookdars will look to the latter only, relying upon it, from year to year, until experience shall have shown that reliance to be well founded.

I do not admit, that by withholding the declaration, the idea of permanency, as far as the proprietary rights of the zemindars are concerned, is withdrawn, or that the acknowledgment of those rights by such a measure, ceases to avail to them; the contrast between annual imposition, and a certainty of ten years, suggests a very different conclusion; great as the difference is in fact, between a permanency of ten years, and a perpetuity yet under the present circumstances of the country, the difference between the former and an annual assessment, will, to the conceptions of the people in general, if they reason at all, appear equally great and beneficial.

I have said, that in the estimate of the people, a period of ten years will be nearly equal to perpetuity; and although the Governor General differs with me in opinion, I still think the position well founded, supposing the possibility of some exceptions; yet the confidence of the natives in the stability of this assessment, will not be immediate, but arise from time and experience; and those who do rely upon it, must, for their own security, exert themselves. I am not inclined to expect any sudden revolution in the habits and opinions of the natives.

Mr. Shore's and Lord Cornwallis's Minutes, of September 1789; on Permanent Settlement of Lands.

Governor General's Minute, 18 Sep. 1789.

Mr. Shore's 2d Minute, 18 Sep. 1789.

Mr. Shore's and Lord Cornwallis's Minutes, of September 1789; on Permanent Settlement of Lands.

Mr. Shore's 2d Minute, 18 Sep. 1789.

Appendix to Vth REPORT from The Select Committee on [No. 5.] natives of this country, but rely upon time and the stability of our arrangements, to produce this change—that they are more influenced by temporary advantages than by a prospect of certain and remote benefit, and that their conduct is regulated by this principle, the current experience of all will allow. We wish to infuse more prudent and economical principles, and we adopt the conduct calculated to produce this effect; but time and self-interest will be required to confirm them. When the zemindar of Nuddea undertook to be answerable for the revenues of that district, in April 1786, it was under conditions that left him without a possible chance of any advantage, under renunciation of a certain subsistence, and subject to a responsibility which was discharged by a sale of a part of his zemindary.

Whether the proportion of jungle is more or less than a third of the Company's territorial possessions in Hindostan, I know not; but with respect to the past, I am, from my own observation, as far as it has extended, authorized to affirm, that since the year 1770, cultivation is progressively increased, under all the disadvantages of variable assessments and personal charges; and, with respect to the future, I have no hesitation in declaring, that those zemindars who, under confirmed engagements, would bring their waste lands into cultivation, will not be deterred by a ten years assessment, from attempting it. If at this moment, the government chose to confer grants of waste land in talookdary tenure, under conditions that no revenue should be paid for them during five years, and that at the end of ten, the assessment should be fixed according to the general rates of land in the districts, where the tenures are situated, they would find no difficulty in procuring persons to engage, even upon less favourable terms. If I mistake not, the grants in Ramghur were precisely upon these principles, which are conformable to the usage of the country. Because the utmost scope of encouragement is not held out by a ten years settlement, it will not follow that none is afforded, or that the country, at the end of ten years, will become desolate. I desire to be understood in this place, that I do not mean to tax industry, in proportion to its improvement.

The Governor General seems to consider the declaration under discussion as equivalent in effect, to an assessment in perpetuity, and his arguments are deduced from this principle, and from the necessity of establishing it. He considers a ten years settlement as a bar to all solid improvement: my opinion and arguments oppose this interpretation of the declaration, and go to show, that improvement, if at all likely to happen, may be expected under a ten years settlement. I do not consider the perpetuity of the assessment as properly forming any part of the present discussion, although it is required that our arrangements be made with a view to this principle. Such I understand to be the orders of the Court of Directors, whose reasoning upon this subject is not very different from my own; for they are of opinion, that the idea of a definite term would be more pleasing to the natives than a dubious perpetuity; and upon this ground, and because they do at the same time, upon a full consideration of the subject, see other reasons for preferring a given term of years at present, they therefore direct that we form the assessment for a period of ten years certain.

But I have, on a former occasion, expressed my doubts whether the company or government in England should bind themselves to fix the assessment of this country, in perpetuity. These doubts were suggested by mature consideration of the various existing abuses, which I have so fully detailed, and very serious reflection upon the consequences of them, and the difficulty of establishing regulations, which shall, in their progressive operation, correct them. They have a reference to the circumstances of the country at this time, independent of the question upon general principles; and I shall deem it my duty, before I leave this country, to point out more particularly the foundation of those doubts, and to declare whether I retain or renounce them. I shall only observe in this place, that although the land is a security to government for its revenues, and although exactions and oppressions may lead to the transfer of it, from bad managers to economical substitutes, yet improvement may be long and effectually obstructed by the abuses practised, without leading to these consequences; if this were not the case, the amount sales of land would be much greater than they are at present.

The governor general asks, what are those measures of which I require experience, before I can pronounce absolutely of their success? To reply to this question as fully as might be necessary, would require a detail beyond what my present time allows. I shall only therefore answer, that before I commit myself to recommend the confirmation of a settlement in perpetuity, I require the experience, that it has been formed with a due attention to the prescribed instructions; considering that two of the five collectors in Behar, taking the result of their objections, have declared the proposed settlement impracticable; and a third officer, the acting collector of Baugleypore, has asserted, that a ten years settlement will confirm all existing abuses, and that these are the agents by whom the settlement is to be formed, the expectation cannot be deemed unreasonable.

But if this were the place for discussing the perpetuity of the assessment, I should suggest another question, Whether we ought not to have some experience, that the regulations which we mean to establish, are found in practice sufficient to correct the various abuses existing, in the detail of the collections? If these regulations are generally necessary, as I suppose them to be, it is very evident that they must be enforced, before we can expect improvement from the labours of the ryots, for whose ease and security they are principally calculated. I am willing to admit, that far greater abuses prevail in the detail of the collections in Bengal, than in Behar; and that in the latter province, the rules for detecting and correcting them, are more easily ascertained; as far therefore, as the argument drawn from

No. 5.]

from abuses applies, it is stronger, in one case than, in another. In fixing the assessment upon the zemindars for a term of years, we remove one temptation to oppression; but the prosperity of the country must no less depend, upon the energy with which our regulations are enforced; and in forming a judgment from past experience, we may be allowed to entertain very justifiable apprehension, that, from a want of knowing sufficiently existing abuses, we may be under the necessity of correcting them in future by new rules, which may either affect the revenues of government, or the stipulations of the zemindars. It is upon such considerations, that my doubts arise. They have no reference to future inquiries into the value of zemindary estates, which, as far as the amount of the assessment is concerned, I deem in general, sufficiently ascertained.

The confirmation of a perpetual assessment, is a very serious consideration. I am not sure that in authorizing the settlement made by Mr. Law, we have not given sanction to an act of injustice, in perpetuating the exclusion of the proprietors of the soil, for their refusal to agree to the terms of the proposed settlement; but upon this, as well as the whole of this plan, I mean carefully to revise the opinions which I have recorded, and state what further occurs to me upon the subject.

Under the various circumstances which I have detailed, I cannot but adhere to my opinion regarding the declaration; and if it should with any produce effect that, the non-confirmation of it, will be attended with this consequence, that it will shake the confidence of the natives, at the very time when it begins to operate. I cannot agree with the Governor General, that these provinces, if let upon a lease of ten years only, will be found in a depopulated state; or, that more difficulties will then be experienced, than even this government have had to encounter; nor, that this inference can be established upon any other principle, than by proving that a permanency of ten years, to those who have subsisted upon annual expedients, is destructive.

With respect to the early periods of the decennial assessment, as far as the four or five first years, I think every advantage will be gained, which would be derived from a declared mokurrery; and at that period, if a perpetuity is to be established, it may be declared. I do not believe the zemindars would offer more at this time, under one declaration than another; and if so, no advantage would arise to government in this respect. I do not see the utility of the conditional declaration in any sense, and if it be resolved upon, I think it should succeed, not precede, the formation of the settlement, and, under certain limitations, that the zemindars fulfil their engagements, and comply with the regulations prescribed. If it be capable of producing any advantage, it will equally follow from this mode, as from a previous declaration; and if the court of directors should finally determine to confirm the settlement in perpetuity, the fourth or fifth year will be fully time enough, and they will then have before them those documents and illustrations which they require, with the advantage of knowing the progress of the assessment for two or three years.

If the declaration be made at all, either now or subsequent to the formation of the settlement, the court of directors, if they should not approve it, are bound to declare their disapprobation of it.

The remaining part of the Governor General's Minute, relating to the gunges, bazars, &c. requires no observations at present. Whenever the subject comes under discussion, I shall support, or retract opinions, as I think right; at present, I shall only say, that whether the rights of the zemindars to the property of the gunges be denied, or admitted, no inconvenience can arise, as far as I see, from stating the questions which I have proposed.

(Signed) JOHN SHORE.

Extract BENGAL Revenue Consultations, the 21st December 1789.

THE following Minute, delivered in by Mr. SHORE, previous to his departure for Europe, having been read in circulation, is now recorded.—

Para. 1. I have lately recorded my doubts regarding the propriety of declaring the assessment, now to be imposed upon the country, fixed and unalterable; and shall state, as concisely as the subject will admit, the circumstances which have suggested those doubts.

2. In support of the declaration, it is contended, that property is insecure whilst it is exposed to arbitrary demands, and that industry is discouraged by apprehensions; that it will be taxed in proportion to its advance; that until property be fixed upon a solid foundation, the prosperity of a country can never be effectually promoted; and, that it is an abuse of terms, to give the name of property to a tenure, which may be forfeited at the discretion of the ruling power, by the accumulation of exactions which it cannot discharge.

3. To the general principles upon which these arguments are founded, I yield my assent; but the application of them, must be directed by circumstances of time and situation, which ought to be well considered.

4. It will, I believe, be admitted, that equality in taxation is of great importance; and in justice, all the subjects of a state should contribute as nearly as possible, in proportion

Mr. Shore's and Lord Cornwallis's Minutes, of September 1789; on Permanent Settlement of Lands.

Mr. Shore's 2d Minute, 18 Sep. 1789.

Minute of Mr. Shore, 8 December 1789.

Minute of Mr. Shore,
8 December 1789.

tion to the income which they enjoy, under its protection. On the other hand, it is allowed that a considerable degree of inequality is a less evil than a very great degree of uncertainty; and that annual assessments of the land tax, give rise to more inconveniences than they pretend to rectify.

5. That the contribution of the zemindars, are disproportioned to their respective incomes, we know with certainty; we also profess to take from them, 9-10ths of their receipts. The proportion paid by the cultivators of the soil, may be reckoned at a half, or it may be nearer perhaps, to three-fifths of the gross produce. Taking this at 100 parts, the claims of government may be estimated at 45. The zemindars and under-renters may be supposed to have 15, and 40 remains with the cultivators of the soil. In the two last classes, some enjoy considerably more than the assigned proportion; others, again, less.

6. Under these circumstances, allowing for the common variations in the state of society, in the improvement and in the decline of agriculture, and admitting the probable alteration in the value of silver, it is certain that the constancy of the assessment may be of great inconvenience, and even ruinous to many of the contributors; and in this case, there will be a necessity of some future alteration, which must always take place, to the disadvantage of government, if the assessment be now declared fixed for ever.

7. But independent of these considerations, there are others peculiar to this country, which for a long series of years, have more or less affected the annual revenue,—I mean drought and inundation, and the consequences attending them—scarcity and distress. Can we declare that no allowance shall be made for calamities of this nature, when they are great and extensive? Mr. Law remarks, that should an earthquake happen, overflowing rivers deposit sand, or mistaken assessment render the village inadequate to bear the land-tax, the proprietor should be at liberty to resign the estate, which may be transferred to another. But the difficulty requires another solution, and under the principle of a fixed assessment, one or other of these consequences may ensue: that the estate of the proprietor may be forfeited, without any fault on his part; or, that the assessment will be subject to diminution, without a sufficient provision for the restoration of it; and I see much difficulty in guarding against them, under the preliminary supposition.

8. If, either from the causes stated, or, from any other, any considerable alteration in the assessment should take place, the permanency of it, becomes ideal only.

9. This is one light in which the subject is to be considered; there are other important circumstances to be attended to.

10. It is allowed that the zemindars are, generally speaking, grossly ignorant of their true interests, and of all that relates to their estates;—that the detail of business with their tenants is irregular and confused, exhibiting an intricate scene of collusion, opposed to exaction, and of unlicensed demand substituted for methodized claims;—that the rules by which the rents are demanded from the ryots, are numerous, arbitrary, and indefinite;—that the officers of government, possessing local control, are imperfectly acquainted with them, whilst their superiors further removed from the detail, have still less information;—that the rights of the talookdars dependent on the zemindars, as well as of the ryots, are imperfectly understood and defined;—that, in common cases, we often want sufficient data and experience, to enable us to decide, with justice and policy, upon claims to exemption from taxes; and that a decision erroneously made, may be followed by one or other of these consequences: a diminution of the revenues of government, or a confirmation of oppressive exaction.

11. To the truth of this detail, there will be no dissenting voice; and it follows from it, that until the variable rules adopted, in adjusting the rent of the ryots, are simplified and rendered more definite, no solid improvement can be expected from their labours, upon which the prosperity of the country depends. The difficulties attending this task are allowed by all who have had experience of it; nor is much required to know, that to make an adjustment between two parties, where one fears, and each suspects the other; in a country too, where every innovation is received with disgust and apprehension, local information, assiduity, and perseverance, are indispensable requisites.

12. No one, I believe, is so sanguine as to expect that the perpetuation of the zemindary assessment will at once provide, a remedy for these evils. Time must be allowed for the growth of confidence, and for the acquisition of knowledge. We know from experience what the zemindars are; and I am not inclined, in opposition to that experience, to suppose that they will at once assume new principles of action, and become economical landlords and prudent trustees of the public interests.

13. The necessity of some interposition between the zemindars and their tenants, is absolute; and government interferes by establishing regulations for the conduct of the zemindars, which they are to execute, and by delegating authority to the collectors, to enforce their execution. If the assessment of the zemindaries were unalterably fixed, and the proprietors were left to make their own arrangements with the ryots, without any restrictions, injunctions, or limitations, which indeed is a result of the fundamental principle, the present confusion would never be adjusted.

14. This interference, though so much modified, is in fact an invasion of proprietary right, and an assumption of the character of landlord, which belongs to the zemindar; for it is equally a contradiction in terms to say that the property in the soil is vested in the zemindar, and that we have a right to regulate the terms by which he is to let his lands to the

Minute of Mr. Shore,
8 December 1789.

the ryots, as it is to connect that avowal, with discretionary and arbitrary claims. If the land is the zemindar's, it will only be partially his property, whilst we prescribe the quantum which he is to collect, or the mode by which the adjustment of it, is to take place between the parties concerned.

15. The most cursory observation shows the situation of things in this country, to be singularly confused. The relation of a zemindar to government, and of a ryot to a zemindar, is neither that of a proprietor nor a vassal; but a compound of both. The former, per se, forms acts of authority, unconnected with proprietary right;—the latter, has rights, without real property; and the property of the one, and rights of the other, are, in a great measure, held at discretion. Such was the system which we found, and which we have been under the necessity of adopting. Much time will, I fear, elapse before we can establish a system, perfectly consistent in all its parts; and before we can reduce the compound relation of a zemindar to government, and of a ryot to a zemindar, to the simple principles of landlord and tenant. But substance is more important, than forms. If the propositions of the collectors, for correcting the prevailing abuses, be examined, they will be found defective; and the regulations, which our experience has enabled us to establish, will, when considered, appear indefinite, where they ought to have the utmost precision. Orders, which should be positive, are tempered by cautious conditions; nor am I ashamed to distrust my own knowledge, since I have frequent proofs that new enquiries lead to new information.

16. Notwithstanding repeated prohibitions against the introduction of new taxes, we still find that many have been established of late years. The idea of the imposition of taxes, by a landlord upon his tenant, implies an inconsistency; and the prohibition in spirit, is an encroachment upon proprietary right; for it is saying to the landlord, you shall not raise the rents of your estate. But without expatiating on this part of the argument, I shall only here observe, that with an exception of an arbitrary limitation in favour of the Khode and Khanst Ryots, the regulations for the new settlement virtually confirm all these taxes, without our possessing any records of them, and without knowing, how far they are burthensome or otherwise. In some cases, a knowledge of those impositions has been followed, by the abolition of them; in others, it may be equally necessary; wherever it takes place, there is a risque that the assessment will suffer a proportionate diminution. At present they are in many places so numerous and complicated, that after having obtained an enumeration of the whole, the amount of the assul with the proportionate rates of the several abwabs, it requires an accountant of some ability, to calculate what a Ryot is to pay, and the calculation may be presumed, beyond the ability of most tenants. The pottah rarely expresses the sum total of the rents; and it is difficult to determine what is exaction.

17. The rates at which landed property is transferred by public sale, in liquidation of arrears to be assessed, are also to arise from regulations, now to be established; from the want of fixed data, the transfer is attended with embarrassment and mistakes: of this, the sales of Serempore and Mundulgaut, furnish sufficient proofs. There is one question of great importance connected with this part of the subject, whether a proprietor, by purchase, is, or is not, entitled to collect, what his predecessors had done? At present, he deems himself authorized to collect all the articles existing at the time of his purchase, whether prohibited by old regulations or not; and the amount of the revenues thus collected, is the estimate by which he regulates his purchase.

18. The arguments which I have stated, may be reduced to the following summary:—That with whatever care the assessment may be made, it is certain that there will be a considerable degree of inequality in it, and if in any case, the inequality should be on the side of excess, it must be rectified, by lowering the assessment; since it is unequally low, of it, will be at the hazard and perhaps ruin of the proprietors: where it is unequally high, the proprietors will gain, and the government will suffer; That from circumstances more particularly affecting the country, the establishment of an unalterable assessment seems attended with peculiar difficulties, and the attempt may be followed by a diminution of the public revenue, whilst no probable means of preventing this consequence occur; That if the amount of it, be allowed to depend at all upon contingencies, the chance in every instance, will be against the government.

19. On the other hand, the necessity of prescribing regulations for simplifying the complicated rentals of the ryots, (which ought if possible to be reduced to one sum, for a given quantity of land of a determinate quality and produce) of defining and establishing the rights of the ryots and talookdars with precision, together with the expediency of procuring clear data for the transfer by sale, of public and private property, are admitted.

20. Under all these circumstances, is it not better to introduce a new principle by degrees, than establish it at once, beyond the power of revocation? If we are certain that the assessment now to be established, can be formed with a sufficient degree of equality to be levied at all times, notwithstanding the supposed possible variations: if we are convinced that imitated arrangements are sufficient for this purpose, without affording pleas that shall affect the permanency of the assessment: if the relative rights of the individuals concerned, we can in the sequel, establish regulations for this purpose, without the same consequence from, are now sufficiently determined, or can be determined with respect to the present exactions, any future decisions: if we are sufficiently informed with respect to a rack-rent, or if they are to declare that they may be continued, without establishing the assessment; no objections will be abolished, that the suppression of them, will not diminish the assessment; no objections remain

remain to declare it permanent and unalterable. But upon these points, I have my doubts; and they are justified by past experience. The tribute of the Rajah of Benares, has been temporarily reduced, from the causes which I have stated; and the difficulty of a determination upon other points, may be ascertained when the address from the board of revenue of the 30th August, accompanying a representation from the collector of Dinagore, comes under consideration. I presume that many zemindars are nearly in the same predicament with that of Dinagore: the question regarding it is, whether certain taxes shall be consolidated and confirmed, or not; and the determination will, either establish or diminish the present assessment. The collector's proposition refers the final decision to subsequent enquiry; and until that is made, no satisfactory determination can be passed. Those who contend for the permanency of the assessment, must maintain the affirmative of all the dubious propositions which I have stated; and whatever the ultimate resolution may be, it is at least necessary to point out the difficulties attending a decision,—justice to our successors, requires this.

21. Objections to a permanent assessment have been made by others, upon different grounds.

22. It is contended, that the revenue proper to be drawn from these provinces, may be prodigiously increased. I think not; and the agreement has of course, no weight with me; but in considering the question, it ought not to be suppressed. It is of much more importance that the assessment is not too high, when we declare it perpetual.

23. These reflections, have no immediate connection with the plan of a decennial assessment, which is, at all events, to take place. I consider this as a period of experiment and improvement, during which, by a systematical conduct, regularly directed to one object, we are to give confidence to the zemindars, and procure a simplification of the present complicated rental of the Ryots. The foundation of this improvement, is to be laid in regulations to be established, and the proposed reform, depends upon the execution of them; without which, I may venture to predict, no assessment can be permanent. If at the end of the fifth, sixth, or any subsequent year, not exceeding the eighth, of the assessment, it shall be found that the desired improvement has been accomplished, that the relative rights of talookdars, ryots, and zemindars, are rendered definite and precise, and that the country flourishes under the prescribed regulations, and the superintending care of the revenue officers; the settlement may again be extended, to any period of ten or twenty years. The doubts which I have suggested, will then be brought to a test. The question of a perpetual assessment may then be agitated, with more accurate information; and if any errors have been committed in rating the value of the different districts, they may be corrected.

24. It is very obvious that the country at large may be equal to the discharge of the present entire tribute; but that, from the inequality of the assessment, it may be found impracticable to collect it. A due distribution of it, would prevent a diminution which, without it, may ensue. I am by no means inclined to tax industry, by raising the assessment in proportion to improvements; but without attempting any increase upon the total amount, I shall suppose that fixed, and that the government here, is restricted from any augmentation of it, during the ten years. The assessment at all events, is to be unalterable; but if, from experience during the course of it, it should appear to have been imposed with any considerable inequality, or if a necessity should occur for lowering it, in partial instances, I see no objection, in reason or propriety, against a more correct distribution, at the end of the period. If the rules proposed be confirmed, with such improvements as the board may adopt, and be duly executed, the observation of those employed, will furnish clear and sufficient data for the correction of the assessment, which is unconnected with any idea of raising the general land-tax imposed on the country;—it has a tendency only to secure that, which we think may be drawn from it.

25. If the assessment now to be established, instead of being formed upon gross calculations and averages, were regulated by a real knowledge of the sources, whence it is drawn; if, instead of presumptions arising from the supposed collections of the zemindars, we knew what the Ryots paid, and whether that amount, was burthensome or otherwise; and if the assessment of the land-tax were regulated, by a general standard; the arguments founded on inequality, would lose much of their weight: yet a reliance upon the best apparent information is fallible, as our recent experience regarding Midnapore, proves; for if the assessment made by the collector upon documents of the greatest probable authenticity, had been declared permanent, the collection of it, if enforced, would have reduced many of the talookdars to distress, and some to ruin. Are we not as likely, or more so, to err in the distribution of the assessment upon a collectorship, as upon the subdivisions of a particular district?

26. The fatal consequences resulting from variations in system and practice, are so manifest, that it is not without reluctance I record my doubts, regarding the practicability and policy of putting an end to them, by a declaration which, by establishing permanency, strikes at the root of the evil; and I should be happy to see these doubts resolved and refuted. The necessity of giving confidence to our subjects is absolute; and, upon this ground, the establishment of a decennial assessment, whatever partial objections may be made to it, (and some there are,) is expedient and indispensable. I think it probable that its amount will sustain some diminution, during the course of the period; and, at the conclusion of it, be less than in the first year. This probability, if it be admitted, suggests an argument against a permanent assessment. A temporary sacrifice may be made, to inspire confidence; but to consent to a perpetual loss, whilst it can be regained without injury or injustice, is certainly not advisable. To those who have subsisted by annual expedients, who have been left at the mercy of variable discretion, a period of ten years will be in estimate, nearly equal to a perpetuity;

perpetuity; and, if the confidence gained during the course of it, be confirmed in due time, little will be lost by the experiment, whilst it leaves room for the perfection of the system, which we mean to establish; much less will then be left to hazard: and I hold it prudent, in establishing great innovations in principle, under an acknowledgment of defective information, to take experience for our guide. Our measures have a view to permanency; but before we declare it, prudence dictates that we should have some certainty, that the government will not suffer by its liberality, and that the benefits of it, will extend to that class whose labours are the riches of the state. I submit my reflections to the discussion of the Governor General in Council, and to the decision of the Court of Directors, by whom it must be made.

27. I shall take this opportunity of recording some remarks upon the plan of settlement proposed, and in part executed, by Mr. Law. My doubts as to a permanent assessment, apply to the fundamental proposition of his whole plan; although I am not sorry that it has been executed. The experiment will give rise to a further experience, which may assist in determining upon the general question. I shall here pass, over such parts of the plan, as have an immediate and necessary dependence upon the principle of it.

28. With respect to the execution, the difference from former practice, consists in this,—that the government, through its own officers, fixes the assessment upon the villages, instead of imposing it upon entire pergunnahs, as formerly, each village-holder being responsible for the quit-rent of his lands. There is an exception in the case of larger zemindaries: the assessment upon them, is fixed upon the whole, and the distribution of that assessment is to be made, upon the component villages. This alteration in practice will, I trust, be attended with sensible advantages.

29. But the perpetuity of assessment is qualified by Mr. Law, by the introduction of a clause, that the proprietors of mokurrery tenures, shall be subject to a proportion of a general addition, when required by the exigencies of government. This qualification is, in fact, a subversion of the fundamental principle; for, the exigencies not being defined, a government may interpret the conditions, according to its own sense of them; and the same reasons which suggest an addition to the assessment, may perpetuate the enhancement. The explanation given by Mr. Law to this objection is, that temporary extraordinary circumstances must have temporary resources, and even the land at home, is liable to a general tax during war; but the land tax in England does not bear a proportion of 9-10ths to the income of the proprietor.

30. Notwithstanding the explanation, I shall consider the qualifying clause as either nugatory or pernicious, and as standing in direct contradiction to the principle of a mokurrery settlement. The very term implies an unalterable assessment; and, if the explanation be founded on necessity, it is decisive against the perpetuity of it.

31. It is certainly a question of some curiosity, as well as of importance, to inquire what ideas the people themselves entertain of this clause, in a deed which professes to confer upon them estates, subject to a fixed land tax. Is it possible to conceive that they understand the consequences of it, and their extent? The zemindars of Bengal would reason very accurately upon them, and conclude that the proposal to fix the assessment upon their estates unalterably, and, at the same time, to connect that proposal, with a clause authorizing enhancement at the discretion of the government, was irreconcilable in its terms, and they would probably indulge suspicions unfavourable to the intentions of Mr. Law, and they would probably conclude, that a reliance upon the personal qualities of Mr. Law, his honour, his probity, and his zeal, so successfully displayed to the advantage of the Company, and for the happiness of those placed under his authority, has disarmed suspicion, and gained consent to a proposition, which has never been well considered or understood? Let this be as it may, I deem the proposition of mokurrery settlement, subject to an increase upon exigency, a solecism; and that permanency must be given up, or the clause be withdrawn.

32. One of Mr. Law's propositions is, that, where there are proprietors of villages, they be confirmed in the possession of them, upon condition of paying the fixed tax; but, if they refuse according to the terms proposed, that they be excluded from all management and right in future, receiving a fixed allowance of 10 per cent. on the jumma, payable to government; and that their lands be conferred on creditable men, subject to this allowance, in addition to the fixed tax.

33. I shall consider the latter part of this proposition only, with an acknowledged regret that I did not view the consequences of it before, in the light in which I now see them; and of course my objections to it, were weaker than they ought to have been.

34. The persons affected by it are those whom we acknowledge to be the proprietors of the soil; and we have consented to take away their property in perpetuity, and bestow it upon others. The act, in my opinion, combines both injustice and impolicy.

35. For, although it is founded upon the refusal of the zemindars to take upon themselves the management of their estates, and although a provision has been stipulated for them, at the rates established by ancient usage; yet, when we consider the condition of the proprietors of the soil in Behar, the penalty appears immoderately severe. In the late instructions, which only profess the establishment of a decennial settlement, no estate is to be assigned to the management of an alien, until the reasons on which the proprietor's refusal is founded, have been submitted to the consideration of the board of revenue. Similar precautions are prescribed, where the proprietors are not forthcoming.

36. That

36. That a man should relinquish his property, when it is offered to him, in terms of security which he never before had, seems difficult to account for, in any satisfactory way. The success of the mokurrery settlement relies upon a different principle; upon the anxiety to acquire, and the incitement, to improve an estate, the claims upon which are fixed; yet experience shows, that the mind may be so far depressed by poverty or by oppression, as to be satisfied with a moderate advantage or income, secured without personal efforts. Whether this be the cause, or whether we assign the refusal to a want of confidence in the measures and professions of government, or whether we attribute it to a consciousness of inability to reap the same advantages by management, which another can acquire; the objection, in every instance, is equally solid, when the justice of it, is considered. The weight of the proposed assessment, can hardly be deemed a well-founded objection; since those who succeed to the estates relinquished, must provide, over and above that amount, subsistence for the dismissed proprietor, at the rate of 10 per cent. But I think the government have gone too far, in authorizing their perpetual dispossession of proprietors; and that this is a power which ought never to be delegated to any collector, without the previous and express sanction of the supreme authority, in every instance.

37. From a cursory inspection of the accounts of Havelly Behar, I find that 70 villages, consisting of 22,452 begas, and assessed at rupees 18,535, have been taken from proprietors, on account of their absence; that forty villages, containing 10,760 begas, and assessed at R^y 773, appear to have been taken from the proprietors, although no refusal is stated. To the greater part of the remainder, no explanation is annexed, whether there be any proprietors, and, if so, whether they declined to engage. I do not desire the board to rely upon this statement as accurate, although I believe it will not be found materially erroneous; but they will probably think it necessary to require a particular explanation, exhibiting a list of the former proprietors in possession; of those who have been dispossessed; and of the causes of such dispossession, in all the districts where the mokurrery settlement has taken place.

38. With respect to absentees, the case is particularly hard; and if, upon their return, they should ask why their estates have been disposed of in perpetuity, I fear it would be difficult to give a satisfactory answer. The exclusion of them, as well as of the others, extends to their heirs; and it establishes, in every instance, a perpetual pension, and consequently a perpetually burthen on the state.

39. It may be asked, what is to be done, where the proprietors refuse, or are absent? The answer is obvious. Let us first be assured, that the requisition made to these present, is just in its terms; and, having decided this point, two modes occur; either that government, as in the case of minors and females, should appoint a manager to the estate, or that it be let to farm for a term of years, with a reserve of subsistence to the proprietor. The objections to either of these modes, I am aware of; but they result from necessity, not from choice; and it is far better, that a system should bend to justice, policy, and humanity, than that those should be violated, to support a system.

40. If my reflections upon two principal parts of the plan are just, they will suggest a very necessary caution, that, in establishing principles, we do not sacrifice justice. I am not ashamed to acknowledge what appears to me an error; and I think no time should be lost in rectifying the resolution which has tended to the perpetual exclusion of absent and recusant proprietors.

41. Another proposition is, that the waste lands remain as crown lands for future allotment, as proposals for them may be tendered.

42. The first question that arises upon this, is—To whom do the waste lands at present belong? Are there no zemindars, proprietors of them? If there are, is government, by usage or law, authorized to take them away, or have the proprietors consented to part with them? These are preliminaries, which ought to be examined and decided.

43. But I shall consider the proposition, in another point of view. The limits of the villages are left undetermined, by any marked boundaries. The quantity of land in each, although stated in begas, is confessedly unascertained. The proprietors, therefore, may extend their possessions, and encroach upon the present waste lands, gradually; and this mode it is most probable they will attempt, instead of undertaking the cultivation of waste lands, under any specific engagement to pay revenue for them. The proposition must, therefore, rely upon a new accession of inhabitants from foreign countries; and, in any other sense, it appears to me almost useless.

44. Notwithstanding the objections stated by Mr. Law, to determining the extent of the villages by ascertained boundaries, I still think this should be done, to guard against the consequences of litigated limits. He observes, that he inserted the words in the pottah or title deed, of "more or less," as applied to the quantity of land, for the reciprocal security of government and landholder; but the term is as likely to give rise to insecurity, when a competition occurs between the two parties. To ascertain the limits of the land by boundaries, it will rarely, I conceive, be necessary to measure it. As they are now disposed of, there is no criterion for determining the quantity; for the term "more or less" precludes any ascertainment with regard to the number of begas, and by what evidence can the extreme boundaries be defined? I think the government ought to know what it gives, and the proprietor what he receives; and, provided limits were marked out, the term "more or less" would be unimportant. The difficulties of the operation are by no means, in my opinion, so great as Mr. Law apprehends. He says, that the boundaries of cultivated villages are well ascertained; if so, let them be marked and recorded.

45. If the plan should, in its progress, be attended with the improvement expected from it, the limits of the estates will then become very important; and some time or other, there will be a necessity for defining them. The objections of Mr. Law go, indeed, to the possibility of such a measure; for, if the proprietors themselves are ignorant and negligent; if they and the collector's assistants are liable to err, who is to undertake it? Or upon what evidence, under these suppositions, (which I take up, from Mr. Law's replies to my queries of 25th January 1789,) are the courts of justice to decide, or what agents are they to employ, to establish the facts on which a judgment should be made? But, if ever necessary to be done, the limits may certainly be marked with more facility at this time, than they can be at any future period.

46. An objection has been made to the plan under discussion, that the revenue payable by each mokurradar, has not been ascertained with sufficient accuracy. I acknowledge Mr. Law's information upon this subject, is not so satisfactory, as I could wish; but, on the other hand, it is to be remembered, that the total amount of the revenues of each pergunnah has been augmented and realized; so that, although government may not have obtained the greatest possible amount, they have at least benefited, in a considerable degree. To minute pre-local examinations, there are objections; but they are less forcible when considered as preparatory to a mokurrery plan, than upon the principle of a temporary assessment. I do not, however, admit that this increase is solely owing to the principle of the assessment, but assign it rather to the ability of the superintending officer.

47. In the general and particular instructions for the Behar province, some propositions in Mr. Law's plan have been modified, and, I hope, improved. The subject would still afford room for ampler discussion; but the most important parts have been adverted to, and some observations, on particular points, will be found in my Minute of September 18th.—It is only necessary further to observe, that the defects in the fundamental principle of the plan, if it be confirmed, must be corrected, by annulling the clause which, in its operation, has a direct tendency to subvert it; and that the government must either submit to rescind what they have approved, or confirm what, to me, appears impolitic and unjust.

8th December, 1789.

(Signed) J. SHORE.

Extract BENGAL Revenue Consultations,
10th February, 1790.

The following Minute from the Governor General having been sent in circulation on the 7th instant, and returned, is here recorded.

Minute of Governor
General 3 Feb. 1790.

I HAVE considered Mr. Shore's Minutes on the proposed Settlement of the Revenue, which were recorded on the proceedings of the 18th September, and 21st December last, with all the attention which the importance of the subject deserves, and which is due to the opinions of a man, who is so distinguished for his knowledge of the revenue system of this country, and for whose public-spirited principles, and general character, I have the highest esteem.

After having experienced so much advantage from the able and almost uniform support that I have received from Mr. Shore, during a period of near three years, it would have been particularly gratifying to me, if we could have avoided to record different opinions, at the moment of our separation; but a regard to the due discharge of public duty, must supersede all other considerations; and I have at least the satisfaction to be certain, that no private motives have influence with either of us; and that a sense of our duty alone, has occasioned the few exceptions that have arisen to that general concurrence, which there will appear to have been in our sentiments, on almost all important points relating to the public business.

The interests of the Nation, as well as the Company, and the happiness and prosperity of our subjects in this country, are deeply concerned in the points on which we differ; and as the public good is our only object, I am persuaded, that it is equally our wish, that the final decision may be such, as will most effectually promote it.

Mr. Shore, in his propositions for making the Behar settlement, objected to our notifying to the land-holders the intention of the court of directors, to declare the decennial settlement permanent and unalterable, provided that it meets with their approbation; and, in his two last Minutes, he goes further, and endeavours to prove that a permanent assessment of the lands of these provinces, would at any time, be inadvisable:—He also contends, that the taking into the hands of government, the collection of all internal duties on commerce, and allowing the zemindars and others, by whom these duties have been hitherto levied, a deduction equal to the amount which they now realize from them, will not be productive of the expected advantages to the public at large; and that it is moreover an unjustifiable invasion of private property.

Had I entertained a doubt of the expediency of fixing the demand of government upon the lands, I should certainly have thought it my duty to withhold the notification of the intention of the court of directors which I recommended; but after the most mature and deliberate consideration of Mr. Shore's reasoning, being still firmly persuaded that a fixed

and unalterable assessment of the land-rents, was best calculated to promote the substantial interests of the Company, and of the British nation, as well as the happiness and prosperity of the inhabitants of our Indian territories; and being also convinced that such a notification, would render the proprietors of land anxious to have the management of their own estates, and in many instances induce them to come forward with more fair and liberal offers, at the period of making the new settlement; and, at the same time, that even a disappointment of their expectations would be the cause of no real injury to them, or place them in a worse situation than they were before such hopes were held out to them, it became my indispensable duty to propose that the intentions of the court of directors should be published.

The notification has been accordingly made, in the several collectorships of Behar, and in the collectorship of Midnapore in Orissa, the final orders for the settlement of which, have been issued; and the same reasons will induce me to recommend its being published throughout Bengal.

The accompanying extracts from the correspondence of the collector of Shahabad, in the province of Behar, with the board of revenue, will prove that my expectations regarding the effect of this notification, were well founded (Appendix, No. 1.)

I now come to the two remaining points on which I have differed with Mr. Shore, and the final decision regarding which, must rest with the honourable court of directors; viz. the expediency of declaring the decennial settlement permanent, and appointing officers on the part of government, to collect the internal duties on commerce.

The following appears to me to be Mr. Shore's principal objections to a permanent assessment:—That we do not possess a sufficient knowledge of the actual collections made from the several districts, to enable us to distribute the assessment upon them, with the requisite equality:—that the demands of the zemindars upon the talookdars and ryots, are undefined; and even if we did possess a competent knowledge of the above points, there are peculiar circumstances attending this country, which must ever render it bad policy in the government, to fix their demand upon the lands.

I shall now offer such remarks as occur to me on the facts and arguments adduced by Mr. Shore, in support of the above objections:—

Mr. Shore observes, that we profess to take from the zemindars nine-tenths of their receipts; and, under these circumstances, allowing for the common variations in the state of society, in the improvement, and in the decline of agriculture, and admitting the probable alterations in the value of silver, it is certain that the constancy of the assessment may be of great inconvenience, and even ruinous to many of the contributors; and, in this case, that there will be a necessity of some future alteration, which must always take place to the disadvantage of government, if the assessment be now declared fixed for ever.

Were there any grounds for supposing that a system which secures to the land-holder the possession of his lands, and the profits arising from the improvement of them, will occasion a decline in agriculture, then might we apprehend that a permanent assessment would, in a progress of time, bear hard upon the contributors; but reason and experience justify the contrary supposition: in which case, a fixed assessment must be favourable to the contributors, because their resources will gradually increase, whereas the demand of government will continue the same.

Equally favourable to the contributors, is the probable alteration in the value of silver; for there is little doubt, but that it will continue to fall, as it has done for centuries past, in proportion as the quantity drawn from the mines, and thrown into the general circulation, increases. If this be admitted, the assessment will become gradually lighter, because, as the value of silver diminishes, the landholder will be able, upon an average, to procure the quantity which he may engage to pay annually to government, with a proportionably smaller part of the produce of his lands, than he can at present.

The circumstance of the country being occasionally liable to drought and inundation, which Mr. Shore adduces as an argument against a permanent assessment, appears to me strongly in favour of it. The losses arising from drought and inundation are partial and temporary; the crops only are damaged or destroyed; the land is neither swept away by inundation, nor rendered barren by drought, but, in the ensuing year, produces crops as plentiful as those which it would have yielded, had it not been visited by those calamities.

Now, if Mr. Shore's calculation of the proportion which the zemindars in general receive of the produce of their lands, be accurate, it is obvious that every temporary loss must fall upon government; for so long as we profess to leave the zemindars no more than that proportion, and claim a right to appropriate the excess to the public use, from what funds are they to make these losses good? But when the demand of government is fixed, an opportunity is afforded to the landholder of increasing his profits, by the improvement of his lands; and we may reasonably expect that he will provide for occasional losses, from the profits of favourable seasons.

The necessity, therefore, of granting remissions to the landholders, for temporary losses, will diminish in proportion as the produce of the lands increases, and exceeds the demand of government.

But let us suppose that hereafter it should be found necessary to grant remissions in districts which may suffer from drought or inundation, this is no argument against a permanent

permanent assessment; for, under the present system of variable assessments, we are frequently obliged to grant considerable deductions on these accounts, and there is no prospect of our being able to discontinue them, so long as the country is assessed at its full value, and no more is left to the landholder than is barely sufficient for his subsistence, and for defraying the charges of collecting the rents from his lands.

There is this further advantage to be expected from a fixed assessment, in a country subject to drought and inundation, that it affords a strong inducement to the landholder to exert himself to repair as speedily as possible the damages which his lands may have sustained from these calamities; for it is to be expected that when the public demand upon his lands is limited to a specific sum, he will employ every means in his power to render them capable of again paying that sum, and as large a surplus as possible, for his own use. His ability to raise money to make these exertions, will be proportionably increased by the additional value which the limitation of the public demand will stamp upon his landed property: the reverse of this is to be expected, when the public assessment is subject to unlimited increase.

I am of opinion therefore, that there is no reason to apprehend a greater deficiency in the public revenues, from drought and inundation, when the assessment is fixed, than we have hitherto sustained, under the system of variable assessments; on the contrary, that we have very sufficient grounds for supposing that the necessity for granting remissions on these accounts, will become gradually less. It further appears to me, that the practice of heaping up the public revenue, by charging occasionally the improved estate of one landholder with deficiencies in the public revenue assessed upon the lands of his neighbour, is both unjust and impolitic; and that until this practice is discontinued, both the landholders and their under-tenants and ryots, will in general remain in a state of impoverishment, and that landed property will continue, at its present depreciated value.

Mr. Shore observes, that the zemindars are ignorant of their true interests, and of all that relates to their estates:—that the detail of business with their tenants is irregular and confused, exhibiting an intricate scene of collusion, opposed to exaction, and of unlicensed demand substituted for methodized claims:—that the rules by which the officers of government, mandated from the ryots, are numerous, arbitrary, and indefinite:—that the officers of government possessing local control, are imperfectly acquainted with them, whilst their superiors, further removed from the detail, have still less information:—that the rights of the talookdars dependent on the zemindars, as well as of the ryots, are imperfectly understood and defined:—that in common cases, we often want sufficient data and experience to enable us to decide, with justice and policy, upon claims to exemption from taxes; and that a decision erroneously made, may be followed by one or other of these consequences:—a diminution of the revenues of government, or a confirmation of oppressive exaction:—that no one is so sanguine as to expect, that the perpetration of the zemindary assessment, will at once provide a remedy for these evils; that time must be allowed for the growth of confidence, and the acquisition of knowledge:—that we know from experience what the zemindars are, and that he is not inclined, in opposition to that experience, to suppose that they will at once assume new principles of action, and become economical landlords and prudent trustees of the public interests.

With regard to the ignorance and incapacity of the zemindars, admitting these defects to exist in that class of people to the extent supposed, I have already given it as my opinion, that they are to be attributed greatly to the system of collecting the public revenue from their lands, which has long prevailed in this country: To keep them in a state of tutelage, and to prohibit them from borrowing money, or disposing of their lands, without the knowledge of government, as we do at present, with a view to prevent them suffering the consequences of their profligacy and incapacity, will perpetuate these defects. If laws are enacted which secure to them the fruits of industry and economy, and at the same time, leave them to experience the consequence of idleness and extravagance; they must either render themselves capable of transacting their own business, or their necessities will oblige them to dispose of their lands to others, who will cultivate and improve them. This I consider to be the only effectual mode which this or any other government could adopt, to render the proprietors of the lands economical landlords, and prudent trustees of the public interests.

I must here observe, however, that the charge of incapacity can be applied only, to the proprietors of the smaller zemindaries. The proprietors of the larger zemindaries, and talooks in general, conduct their own business; and I make no doubt would improve their lands, were they exempted from the authority of the zemindars, and allowed to pay their revenue immediately to the public treasuries of the collectors.

Admitting the detail of business between the zemindars and their under-tenants and ryots, to be in the intricate state described by Mr. Shore, does it not prove that the various attempts hitherto made by successive administrations to simplify this intricacy, have been defective in principle, and consequently establish the necessity of having recourse to other measures for that purpose? We have found that the numerous prohibitory orders against the levying of new taxes, accompanied with threats of fine and punishment for the disobedience of them, have proved ineffectual; and, indeed, how could it be expected, that whilst the government were increasing their demands upon the zemindars, that they in their turn would not oppress the ryots; or that a farmer, whose interest extended little farther than to the crops upon the ground, would not endeavour to exact, by every means in his power, as large a sum as possible, over and above the amount of his engagements with the public.

If the officers of government possessing local controul, are imperfectly acquainted with the rules by which the rents are demanded from the ryots, and their superiors further removed from the detail, have still less information of them, at what period are we to hope that government and its officers, will obtain a more perfect knowledge of them? The collectors have now been three years acting under positive instructions, to obtain the necessary information for concluding a permanent settlement. They have transmitted their reports; and if the information contained in them, and the numerous discussions on the same points, recorded on the proceedings of former administrations, are insufficient for us to act upon; at what period, and from whom, are we to expect to procure more perfect materials? Most of the collectors who have furnished the last reports, are now upon the spot, and are the persons best qualified for carrying into execution the system which we may adopt. It is to be supposed that they have communicated all the information which they possessed; and no further lights are therefore to be expected from them. Shall we act upon this information, or shall we wait for other collectors and fresh reports; or shall we calmly sit down discouraged by the difficulties which are supposed to exist, and leave the revenue affairs of this country, in the singular state of confusion in which they are represented to be by Mr. Shore?

In order to simplify the demand of the landholder upon the ryots, or cultivator of the soil, we must begin with fixing the demand of government upon the former; this done, I have little doubt but that the landholders will without difficulty be made to grant pottahs to the ryots upon the principles proposed by Mr. Shore in his propositions for the Bengal settlement. The value of the produce of the land, is well known to the proprietor or his officers, and to the ryot who cultivates it; and is a standard which can always be reverted to by both parties, for fixing equitable rates.

Mr. Shore, in his Minute prefixed to his propositions for the Bengal settlement, has furnished the most satisfactory arguments, to prove the incompetency of the officers of government to enter into this detail, with any prospect of success. He observes, "That it would be endless to attempt the subordinate variations, in the tenures or conditions of the ryots: that it is evident, in a country where discretion has so long been the measure of exaction, where the qualities of the soil and the nature of the produce, suggest the rates of the rents; where the standard of measuring the land varies, and where endless and often contradictory customs exist, in the same district and village; the task must be nearly impossible; that the collector of Rajeshahy observes upon the subject, that the infinite varieties of soil, and the further variations of value, from local circumstances, are absolutely beyond the investigation, or almost comprehension, not merely of a collector, but of any man who has not made it the business of his life."

It is evident therefore, that the only mode of remedying these evils, which is likely to be attended with success, is to establish such rules as shall oblige the proprietors of the soil, and their ryots, who alone possess the requisite information for this purpose, to come to a fair adjustment of the rates to be paid for the different kinds of lands or produce in their respective districts. Mr. Shore's proposition, that the rents of the ryots, by whatever rule or custom they may be demanded, shall be specific as to their amount,—that the land-holders shall be obliged, within a certain time, to grant pottahs or writings to their ryots, in which this amount shall be inserted, and that no ryot shall be liable to pay more than the sum actually specified in his pottah, if duly enforced by the collectors,—will soon obviate the objection to a fixed assessment, founded upon the undefined state of the demands of the land-holders upon the ryots.

When a spirit of improvement is diffused throughout the country, the ryots will find a further security in the competition of the landholders, to add to the number of their tenants.

It is no objection to the perpetuation of the zemindarry assessment, that it will not at once provide a remedy for those evils: it is sufficient if it operates progressively to that end.

Mr. Shore observes, that we have experience of what the zemindars are; but the experience of what they are, or have been, under one system, is by no means the proper criterion to determine what they would be under the influence of another, founded upon very different principles. We have no experience of what the zemindars would be under the system which I recommend to be adopted.

I agree with Mr. Shore, that some interference on the part of government, is undoubtedly necessary for effecting an adjustment of the demands of the zemindars upon the ryots; nor do I conceive that the former will take alarm, at the reservation of this right of interference, when convinced that government can have no interest in exercising it, but for the purposes of public justice. Were the government itself to be a party in the cause, they might have some grounds for apprehending the result of its decisions.

Mr. Shore observes, that this interference is inconsistent with proprietary right; that it is an encroachment upon it, to prohibit a landlord from imposing taxes upon his tenant; for it is saying to him, that he shall not raise the rents of his estates; and that if the land is the zemindar's, it will only be partially his property, whilst we prescribe the quantum which he is to collect, or the mode by which the adjustment is to take place between the parties concerned.

If Mr. Shore means, that after having declared the zemindar proprietor of the soil, in order to be consistent, we have no right to prevent his imposing new abwabs, or taxes, on the lands in cultivation, I must differ with him in opinion, unless we suppose the ryots to be absolute slaves of the zemindars: every begah of land possessed by them, must have been

been cultivated under an express or implied agreement, that a certain sum should be paid for each begah of produce, and no more. Every abwab, or tax, imposed by the zemindar over and above that sum, is not only a breach of that agreement, but a direct violation of the established laws of the country. The cultivator therefore, has in such case, an undoubted right to apply to government for the protection of his property; and government is at all times bound to afford him redress. I do not hesitate therefore to give it as my opinion, that the zemindars neither now nor ever, could possess a right to impose taxes or abwabs upon the ryots; and if from the confusions which prevailed towards the close of the Mogul government, or neglect, or want of information, since we have had the possession of the country, new abwabs have been imposed by the zemindars or farmers; that government has an undoubted right to abolish such as are oppressive, and have never been confirmed by a competent authority; and to establish such regulations as may prevent the practice of like abuses, in future.

Neither is the privilege which the ryots in many parts of Bengal enjoy, of holding possession of the spots of land which they cultivate, so long as they pay the revenue assessed upon them, by any means incompatible with the proprietary rights of the zemindars. Whoever cultivates the land, the zemindars can receive no more than the established rent, which in most places is fully equal to what the cultivator can afford to pay. To permit him to dispossess one cultivator, for the sole purpose of giving the land to another, would be vesting him with a power to commit a wanton act of oppression, from which he could derive no benefit. The practice that prevailed under the Mogul government, of uniting many districts into one zemindarry, and thereby subjecting a large body of people to the controul of one principal zemindar, rendered some restriction of this nature absolutely necessary. The zemindar, however, may sell the land; and the cultivators must pay the rent to the purchaser.

Neither is prohibiting the land-holder to impose new abwabs or taxes on the lands in cultivation, tantamount to saying to him, that he shall not raise the rents of his estates. The rents of an estate are not to be raised by the imposition of new abwabs or taxes on every begah of land in cultivation; on the contrary, they will in the end, be lowered by such impositions; for when the rate of assessment becomes so oppressive as not to leave the ryot a sufficient share of the produce for the maintenance of his family, and the expenses of cultivation, he must at length desert the land. No zemindar claims a right to impose new taxes on the land in cultivation; although it is obvious that they have clandestinely levied them, when pressed to answer demands upon themselves; and that these taxes have, from various cases, been perpetuated to the ultimate detriment of the proprietor who imposed them.

The rents of an estate can only be raised, by inducing the ryots to cultivate the more valuable articles of produce, and to clear the extensive tracts of waste land, which are to be found in almost every zemindarry in Bengal. It requires no local knowledge of the revenues of this country, to decide, whether fixing the assessment, or leaving it liable to future increase, at the discretion of government or its officers, will afford the greatest encouragement to the land-holder to have recourse to these means, for the improvement of his estate.

In support of the opinion which I expressed upon a former occasion, respecting the large proportion of waste land in the Company's territories, I have annexed some extracts from the correspondence of the collector in the Dacca Province, &c.; and whoever will take the trouble to consult the public proceedings, will find there are many districts, both in Bengal and Behar, which are not better cultivated than those alluded to in letters of the above-mentioned collectors (Appendix, No. 2.)

It does not appear to me, that the regulations for the new settlement, confirm all existing taxes, if, upon enquiry, they shall appear to be unauthorized, and of recent imposition; nor that the zemindars will be entitled to deductions, upon the abolition of them.

With regard to the rates at which landed property transferred by public sale, in liquidation of arrears, and it may be added, by private sale or gift, are to be assessed; I conceive that the new proprietor has a right to collect no more than what his predecessor was legally entitled to, for the act of transfer certainly gives no sanction, to illegal impositions. I trust, however, that the due enforcement of the regulations for obliging the zemindars to grant pottahs to their ryots, as proposed by Mr. Shore, will soon remove this objection to a permanent settlement. For whoever becomes a proprietor of land after these pottahs have been issued, will succeed to the tenure, under the condition, and with the knowledge, that these pottahs are to be the rules by which the rents are to be collected from the ryots.

With respect to the talookdars, I could have wished that they had been separated entirely from the authority of the zemindars, and that they had been allowed to remit the public revenue assessed upon their lands immediately to the officers of government, instead of paying it through the zemindar, to whose jurisdiction they are subjected. The last clause in the 16th article of Mr. Shore's propositions, which directs that the lands of the talookdars shall be separated from the authority of the zemindars, and their rents be paid immediately to government, in the event of the zemindars being convicted of demanding more from them than they ought to pay, will afford them some security from oppression.

When the demand of government upon the zemindars is fixed, they can have no plea for levying an increase upon the talookdars, for I conceive the talookdars in general, to have the same property in the soil as the zemindars, and that the former, are to be considered as proprietors of lesser portions of land, paying their revenues to government, through the medium of

of a larger proprietor, instead of remitting them immediately to the public treasury. The pernicious consequences which must result from affording to one individual, an opportunity of raising the public revenue assessed, upon the lands of another, at his own discretion and for his own advantage, are evident; and on this account, I was desirous that all proprietors of land, whether zemindars, talookdars, or choudries, should pay their rents immediately to the European collector of the district, or other officer of government, and be subject to the same general laws.

The number of names upon the rent-roll will add little to the business of the collector of a district, provided that the sum to be paid by each proprietor of land is fixed.

In support of this opinion, I have annexed some Extracts from the Proceedings of the Committee of Circuit; the members of which must have been well acquainted with the customs and practices of the Mogul government, (Appendix, No. 3.)

These Extracts afford convincing proofs of the proprietary rights of the inferior zemindars and talookdars; and that their being made to pay their rent through the superior zemindar of the district, was solely for the convenience of the government, which found it less difficult to collect the rents from one principal zemindar, than from a number of petty proprietors.

They further prove, that the zemindars who sold their lands to raise money for the liquidation of the public balances, disposed of all the rights which they possessed in them, as individuals; and that whatever authority they might exercise over them, after the sale, must have been virtually delegated to them by the government, and not derived from themselves; and consequently that, in separating such talookdars from the jurisdiction of the zemindars, we should not have infringed the rights of the latter, but only deviated from a practice of the Mogul government, from which that administration itself, frequently departed; and whose conduct, in cases of this nature, should not, I conceive, be made the rule of ours, when found to be inconsistent with the good of the community.

The temporary reduction of the tribute of the Rajah of Benares, adduced by Mr. Shore to prove that the internal arrangements which we may find it necessary to make, after fixing the jumma payable by each zemindar, may hereafter oblige us to grant remissions, and thereby diminish the public revenues, does not appear to me a case in point.

The revenue received from Benares, was at once raised from 22 to 40 lacks of rupees. The rajah being incapable of transacting his own affairs, the management of them was vested in a naib or deputy, whose rapacity and mal-administration, together with that of his officers, occasioned a general decline in the cultivation of the country, and consequently diminished its resources. The late reform of the customs, and internal duties, gave rise to a further temporary diminution of them.

The above, are the principal causes which have occasioned the reduction in the revenues in Benares; but as it is obvious, that similar causes will not exist either in Bengal or Behar, no arguments against fixing the assessment in these provinces, can be founded upon this temporary deficiency in the revenues of Benares.

Still less can any just conclusions be drawn against fixing the demand of government upon the lands, from the instance of the Settlement made last year in Midnapore, by the present collectors. Mr. Shore observes, that if this assessment, formed upon documents of the greatest probable authenticity, had been declared permanent, the collection of it, if enforced, would have reduced many of the talookdars to distress, and some to ruin.—That, are we not as likely, or more so, to err, in the distribution of the assessment upon collectorships, as upon the subdivisions of a particular district?

How far this reasoning is applicable to the Settlement which we are about to conclude in the districts of Bengal, will appear from a reference to our Proceedings regarding Midnapore.

The canongoe of that district delivered in accounts, in which the gross produce of the country was estimated, to be nearly double the amount of the revenue collected from it; on the account of government. The supposed profits of the land-holders, after making allowance for their charges in collecting the rents, were thought larger than what they were entitled to; and measures were taken to appropriate a part of them to the public use.

A considerable increase was accordingly imposed on the country, and the canongoe, through whom the accounts of the produce were obtained, pledged himself to become responsible, should the produce of any district fall short of his estimates.

It appears from the collector's report, referred to in Mr. Shore's Minute of the 25th November last, that the collection of this settlement was made with much difficulty, and that it was attended with great distress, entailing indigence on the renters of Mineehourah, Kookulpour, and Boccamootah; and that in the two last districts, after the mofussil assets had been completely collected, there remained a balance due from those mehals, which, it was pretty well known, was discharged by the sale of effects, and the mortgaging of rent-free lands.

The collector further represented, that the canongoe's estimates had, in many places, proved fallacious,—that the assessment was too high,—and that there was an absolute necessity for lowering it, in the ensuing year; he was accordingly directed to repair to Calcutta; and after the accounts which he brought with him, were carefully examined; we judged it expedient to grant him a general authority to propose such remissions in the assessment, as might appear to him necessary.

I confess

I confess, my expectations were never sanguine, that this settlement would be realized without distress to the numerous zemindars and talookdars, who are proprietors of the lands in Midnapore; and it is my opinion, that every attempt of this nature, to appropriate to the use of government the profits of the land-holders, allowing them only what, upon an arbitrary average estimate, is deemed sufficient for their maintenance and defraying the necessary charges of collecting the rents of their estates, will end in disappointment to government, ruin to the proprietors of the soil, and in the establishment of mutual distrust.

The history of this settlement, may be traced upon the public proceedings; and, I trust, that the state to which it has reduced many of the land-holders, will suggest to the Court of Directors very strong arguments in favour of a permanent assessment, and prove to them the justness of Mr. Shore's own observation:—"That the mere admission of the rights of the zemindars, unless followed by the measures that will give value to it, will operate but little towards the improvement of the country;—that the demands of a foreign dominion, like ours, ought certainly to be more moderate, than the impositions of the native rulers; and that to render the value of what we possess permanent, our demands ought to be fixed:—that, removed from the controul of our own government the distance of half the globe, every practicable restriction should be imposed upon the administration in India, without circumscribing its necessary power; and the property of the inhabitants be secured against the fluctuations of caprice, or the license of unrestrained controul."

The principles which influenced the conclusion of this settlement, I am happy to say, have not found admission among those which are to regulate the formation of the future settlement of the districts in Bengal; and consequently, I trust that we shall not be subjected to the same disappointment which we have experienced in Midnapore.

Mr. Shore admits the general principle of the inexpediency of the total of the public assessment being increased at any future settlement; but the adoption of his proposition to correct periodically the inequalities that may appear in the proportions which are paid by the individual land-holders, would, in my opinion, be attended with almost every disadvantage and mischievous effect that the annual farming system could be supposed to produce.

No previous assurances, however solemn, could convince the zemindars, that government would, at the expiration of their leases, be contented with less than the highest rent that could be exacted from their lands; and even if experience should prove to them, that the intention of laying an additional assessment upon the most wealthy, went no further than to indemnify the public treasury for the losses that had been sustained by deficiencies in the rents of others, it would be vain to expect them to admit the justice of the principle, that the industrious man should be taxed in proportion to the idleness and mismanagement of his neighbours; or, if they admitted it, to persuade them that the shares of those deficiencies had been fairly and impartially distributed; and I must confess, that I do not think that a government, or a set of collectors, will ever exist in this country, that would be qualified, at the end of a ten years lease, to discriminate the acquisitions of fortune, which had arisen from advantageous agreements, from those that had been produced, by the superior economy and industry of other proprietors; and consequently, that to proportion a general assessment upon that principle, would be absolutely impracticable.

Although the zemindars and other land-holders in this country, are in general extremely improvident, and from their having been hitherto harassed with annual assessments, would no doubt receive a ten years settlement with much satisfaction; yet short-sighted as they are, I cannot by any means admit, that they would not clearly see a wide difference between a tenure of short duration and a perpetuity. But should it even happen, in the first moments of their joy, that they could lay aside all apprehensions of meeting with vexations in future settlements, they would infallibly recollect themselves, when their leases approached within three or four years of a conclusion; and as the same pernicious effects would then follow, that are now experienced annually, they would endeavour to give themselves an appearance of poverty, by concealing the wealth that they might have acquired, and to depreciate the value of their lands, by neglecting their cultivation, in hopes of obtaining by those means, more advantageous terms, at an ensuing settlement; and these consequences, by withdrawing the application of certain portions of stock and industry, must operate for a time, to the general detriment of the state.

I trust, however, that it cannot be imagined that I would recommend that the proposed settlement should be made with a blind precipitation; or without our having obtained all the useful information that, in my opinion, can be expected of the real state and value of the different districts.

Twenty years have been employed in collecting information.—In 1769, supervisors were appointed;—in 1772, a committee of circuit was deputed to make the settlement, armed with all the powers of the presidency;—in 1776, aumeens were appointed to make a huzabood of the country;—in 1781, the provincial councils of revenue were abolished, and collectors were sent into the several districts, and the general council and management of the revenues, was lodged in a committee of revenue at Calcutta, under the immediate inspection of government. Like our predecessors, we set out with seeking for new information; and we have now been three years in collecting it. Voluminous reports have been transmitted by the several collectors, on every point which was deemed of importance. The object of these various arrangements has been, to obtain an accurate knowledge of the value of the lands, and of the rules by which the zemindars collect the rents from the ryots.

The

The collectors in Behar, not even excepting the two to whom Mr. Shore alludes as having declared it impracticable to make the proposed settlement, have already, with great appearance of benefit to the Company, and of advantage to the natives, made considerable progress in executing the instructions that they have received for making the ten years settlement, conformable to the orders of the Court of Directors; and in every instance where it has been stated, that further time was necessary to acquire a minute knowledge of the resources of any particular district, the board has readily acquiesced, in allowing a partial delay.

I shall certainly be no less inclined to recommend the observation of the same rule, during the progress of the settlement in Bengal and Orissa; and in those districts that, from long mismanagement, are evidently in a state of decline and disorder, I shall not only willingly agree to postpone the settlement for a twelve-month longer, but also assent to any modifications in it, that may appear to be applicable to their present conditions. But after having adopted those and such other measures as may appear necessary, from the reports and explanations which may be laid before us by the different collectors, whilst they are engaged in the execution of our instructions, I must declare, that I am clearly of opinion, that this government will never be better qualified, at any given period whatever, to make an equitable settlement of the land revenue of these provinces; and that if the want of further information was to be admitted now, or at any other future period, as a ground for delaying the declaration of the permanency of the assessment, the commencement of the happiness of the people and of the prosperity of the country, would be delayed for ever.

The question that has been so much agitated in this country, whether the zemindars and talookdars are the actual proprietors of the soil, or only officers of government, has always appeared to me to be very uninteresting to them; whilst their claim to a certain per-centage upon the rents of their lands, has been admitted, and the right of government to fix the amount of those rents at its own discretion, has never been denied or disputed.

Under the former practice of annual settlement, zemindars who have either refused to agree to pay the rents that have been required, or who have been thought unworthy of being intrusted with the management, have, since our acquisition of the Dewanny, been dispossessed in numberless instances, and their land held khas, or let to a farmer; and when it is recollected that pecuniary allowances have not always been given to dispossessed zemindars in Bengal, I conceive that a more nugatory or delusive species of property could hardly exist.

On the other hand, the grant of these lands at a fixed assessment, will stamp a value upon them hitherto unknown; and, by the facility which it will create of raising money upon them, either by mortgage or sale, will provide a certain fund for the liquidation of public or private demands, or prove an incitement to exertion and industry, by securing the fruits of those qualities in the tenure, to the proprietor's own benefit.

The latter part of Mr. Shore's Minute recorded on the 21st December, commencing from the 27th paragraph, and from thence to the conclusion, relates to a settlement of four or five pergunnahs in the collectorship of Behar Proper, concluded by the collector, and confirmed by this board on the December 1788, from year to year, until the pleasure of the Court of Directors regarding it, shall be known.

I shall hereafter record my sentiments on Mr. Shore's remarks on this settlement. I must observe, however, that they are not applicable to the general question now under discussion. The parts of that settlement which Mr. Shore thinks exceptionable, have not been adopted in the remainder of the collector's districts, nor in the other collectorship in Behar; nor is it proposed to introduce them, in the settlement of Bengal.

I have thought it necessary to say thus much, lest, from the subjects being so much blended in Mr. Shore's Minute, it should be supposed that his objections to the settlement of these pergunnahs in the collectorship of Behar Proper, are equally applicable to the general plan of settlement for the Company's dominions at large.

I readily agree, however, that the collector of Behar be called upon to answer the queries proposed by Mr. Shore; and that his reply be transmitted to the Court of Directors, with such remarks upon it as we may hereafter think necessary.

I now come to the remaining point upon which I have differed with Mr. Shore; viz. the expediency of taking into the hands of government, the collection of the internal duties on commerce; and allowing to the zemindars and others, by whom these duties have been hitherto levied, a deduction adequate to the amount which they now realize from them.

Mr. Shore's propositions for the settlement of Bengal, will point out his sentiments regarding the collection of the internal duties; and I believe it was principally at my instance, that he acquiesced in the resolution for taking the collection of these duties into the hands of government, in Behar, as entered on our proceedings of the 18th September last.

It was by my desire, also, that similar instructions were issued to the collector of Midnapore.

To those who have adopted the idea, that the zemindars have no property in the soil, and that government is the actual landlord, and that the zemindars are officers of government removable at pleasure; the question regarding the right of the zemindars to collect the internal duties on commerce, would appear unnecessary. The committing the charge of the land revenues to one officer, and the collection of the internal duties to another, would

would to them appear only a deviation from the practice of the Mogul government, and not an infringement of the rights of individuals; but what I have already said will be sufficient to show, that these are not the grounds upon which I have recommended the adoption of the measure.

I admit the proprietary rights of the zemindars, and that they have hitherto held the collection of the internal duties; but this privilege appears to me, so incompatible with the general prosperity of the country, that however it may be sanctioned by long usage, I conceive there are few who will not think us justifiable in resuming it.

It is almost unnecessary to observe, how much the prosperity of this country depends upon the removal of all obstructions, both to its internal and foreign commerce. It is from these resources only, that it can supply the large proportions of its wealth, which are annually drained from it, both by the Company and by individuals.

The rates by which the internal duties are levied, and the amount of them collected in each zemindarry, have, as far as I have been able to trace, never been ascertained: when the lands of the zemindars have been leased out to farmers, these duties have been collected by them.

It is, I believe, generally allowed, that no individual in a state, can possess an inherent right to levy a duty on goods or merchandize purchased or sold within the limits of his estate, and much less upon goods passing along the public roads which lead through it. This is a privilege which the sovereign power also is entitled to exercise, and no where else can it be lodged with safety. Every unauthorized exaction levied on the goods of a merchant, and every detention of them in their progress through the country, is a great public injury. The importation of foreign commodities, and the exportation of the commodity, for accumulated exactions, by raising the price, diminish the consumption of the commodity, and the merchant is under the necessity either to give up his trade, or to go to other countries, in search of the same goods. It cannot be expected that a zemindar will be influenced by these considerations, and much less a temporary farmer, whose only object can be to exact from the cultivators of the soil, as well as from merchants and traders, as much as he can compel them to pay.

The Court of Directors themselves appear to have been of this opinion, from the following paragraph of their letter of the 10th April, 1771:—

“As we have reason to believe that many bazars are held in the provinces, without the authority of government, and which must be an infringement of its right, a great detriment to the public collection, and a burden and oppression on the inhabitants; you will take care that no bazars or gunges be kept up, but such as particularly belong to the government.—But in such bazars and gunges, the duties are to be rated in such manner as their situations, and the flourishing state of the respective districts will admit.”

And in the same letter, they observe:—“Persuaded as we are, that the internal traffic of Bengal has received further checks from the duties which are levied, and the exactions which are imposed at petty chokies, we positively direct, that no such chokies be suffered to continue, on any pretence whatever, to impede the course of commerce from one part of the province to the other. It is necessary, however, that the nine general chokies which have been established for collecting the duties payable to the circar, should remain, and these only.”

The chokies stationed upon the banks of the rivers to collect duties on boats, on the part of the zemindars, were directed to be abolished, in consequence of the Company's orders, and adequate deductions were granted to the zemindars; but the duties levied at the hauts, gunges, and inland chokies, were ordered to be continued, in the hands of the zemindars as formerly. The zemindars were also prohibited from collecting inland rahdarry duties, that is, duties upon goods not bought or sold within their zemindaries, but only passing through them. Notwithstanding this prohibition has been frequently repeated, our proceedings exhibit numerous instances of these rahdarry duties being levied by zemindars and farmers; and from opportunities which are afforded them, by having the collection of the authorized inland duties in their hand, I have every reason to believe that the practice is but too general. I understand that the collector of Nuddea has lately abolished a very considerable number of chokies, at which unauthorized duties were collected on the internal trade, by the officers of the zemindar, in defiance of the repeated orders of government. If these interruptions to commerce, are found to exist in a district almost in the neighbourhood of Calcutta, and under a vigilant collector, it may be supposed that, in the more inland parts of the country, and under collectors less active, that the evil prevails to a greater extent.

The inefficiency of the power of government to restrain zemindars from these oppressive exactions, whilst they are allowed to possess the right of levying taxes of any kind upon commerce, has been long experienced, in many shapes. It is only by the total resumption of this right, that such abuses can be prevented; and as the general interests of the country, should require that a regular system of taxation upon the internal trade of the country, and that of other nations, be established, we are justified by the constant practice of our own country, and that of other nations, in demanding from individuals, upon granting them a full compensation for their present value, a surrender of privileges which counteract so beneficial a measure.

Further benefits are to be derived from this arrangement, when the amount of the internal duties, the rates by which they are levied, and the articles subject to the payment of them, are ascertained. Some may be increased, and others diminished or struck off, according as they may be judged advisable; and in a course of time, as commerce and wealth increase, such regulations

regulations may be made in the duties on the internal trade, and the foreign imports and exports, as will afford a large addition to the income of the public, whenever its necessities may require it, without discouraging trade or manufactures, or imposing any additional rent on the lands.

Having stated such remarks on Mr. Shore's Minute as appeared to me necessary, I shall subjoin the following observations on the Revenue System of this country, which may be found deserving of consideration:—

Although government has an undoubted right to collect a portion of the produce of the lands to supply the public exigencies, it cannot, consistent with the principles of justice and policy, assume to itself a right of making annual or periodical valuations of the lands, and taking the whole produce, except such portion as it may think proper to relinquish to the proprietors for their maintenance, and for defraying the charges of managing their estates.

The supreme power in every state, must possess the right of taxing the subject, agreeably to certain general rules; but the practice which has prevailed in this country for some time past, of making frequent valuations of the lands, and where one person's estate has improved, and another's declined, of appropriating the increased produce of the former, to supply the deficiencies in the latter, is not taxation, but in fact a declaration that the property of the landholder is, at the absolute disposal of government. Every man who is acquainted with the causes which operate to impoverish or enrich a country, must be sensible that our Indian territories must continue to decline, as long as the practice is adhered to.

The maxim that equality in taxation is an object of the greatest importance, and that in justice, all the subjects of a state should contribute as nearly as possible, in proportion to the income which they enjoy under its protection, does not prove the expediency of varying the demand of government upon the lands; on the contrary, we shall find that, in countries in which this maxim is one of the leading principles in the imposition of taxes, the valuation of the land on which they are levied is never varied.

In raising a revenue to answer the public exigencies, we ought to be careful to interfere as little as possible in those sources from which the wealth of the subject is derived.

Agriculture is the principal source of the riches of Bengal; the cultivator of the soil furnishes most of the materials for its numerous manufactures. In proportion as agriculture declines, the quantity of these materials must diminish, and the value of them increase, and consequently the manufactures must become dearer, and the demand for them be gradually lessened. Improvement in agriculture will produce the opposite effects.

The attention of government ought therefore to be directed to render the assessment upon the lands, as little burdensome as possible: this is to be accomplished only, by fixing it. The proprietor will then have some inducement to improve his lands; and as his profits will increase in proportion to his exertions, he will gradually become better able to discharge the public revenue.

By reserving the collection of the internal duties on commerce, government may at all times appropriate to itself, a share of the accumulating wealth of its subjects, without their being sensible of it. The burden will also be more equally distributed; at present, the whole weight rests upon the land-holders and cultivators of the soil.

Whereas the merchants and inhabitants of the cities and towns, the proprietors of rent-free lands, and, in general, all persons not employed in the cultivation of the lands, paying revenue to government, contribute but little, in proportion to their means, to the exigencies of the state. It is evident, therefore, that varying the assessment on the lands, is not the mode of carrying into practice the maxim, that all the subjects of a state ought to contribute to the public exigencies, in proportion to their incomes; and that other means must be employed for effecting this object.

In case of a foreign invasion, it is a matter of the last importance, considering the means by which we keep possession of this country, that the proprietors of the lands should be attached to us, from motives of self-interest. A land-holder, who is secured in the quiet enjoyment of a profitable estate, can have no motive for wishing for a change. On the contrary, if the rents of his lands are raised, in proportion to their improvement,—if he is liable to be dispossessed, should he refuse to pay the increase required of him,—or if threatened with imprisonment or confiscation of his property, on account of balance due to government, upon an assessment which his lands were unequal to pay; he will readily listen to any offers which are likely to bring about a change that cannot place him in a worse situation, but which hold out to him hopes of a better.

Until the assessment on the lands is fixed, the constitution of our internal government in this country, will never take that form which alone can lead to the establishment of good laws, and ensure a due administration of them. For whilst the assessment is liable to frequent variation, a great portion of the time and attention of the supreme board, and the unremitting application of the Company's servants of the first abilities, and most established integrity, will be required, to prevent the land-holders being plundered, and the revenues of government diminished, at every new settlement; and powers and functions, which ought to be lodged in different hands, must continue, as at present, vested in the same persons; and whilst they remain so united, we cannot expect that the laws which may be enacted for the protection of the rights and property of the land-holders, and cultivators of the soil, will ever be duly enforced.

We

We have, by a train of the most fortunate events, obtained the dominion of one of the most fertile countries on the face of the globe, with a population of mild and industrious inhabitants, perhaps equal to, if not exceeding in number, that of all the other British possessions put together.

Its real value to Britain, depends upon the continuance of its ability to furnish a large annual investment to Europe; to give considerable assistance to the treasury at Canton; and to supply the pressing and extensive wants of the other presidencies.

The consequences of the heavy drains of wealth, from the above causes, with the addition of that which has been occasioned by the remittance of the private fortunes, have been for many years past, and are now severely felt, by the great diminution of the current specie, and by the languor which has thereby been thrown upon the cultivation, and the general commerce of the country.

A very material alteration in the principles of our system of management, has therefore become indispensably necessary, in order to restore this country to a state of prosperity, and to enable it to continue to be a solid support to the British interests and power, in this part of the world.

We can only accomplish this desirable object, by devising measures to rouse and increase the industry of the inhabitants; and it would be in vain to hope that any means but those of holding forth prospects of private advantage to themselves, could possibly succeed to animate them to exertion.

I am sorry to be obliged to acknowledge it, but it is a truth too evident to deny, that the land proprietors throughout the whole of the Company's provinces, are in a general state of poverty and depression.

I cannot even except the principal zemindars, from this observation; and it was not without concern, that I saw it verified very lately, in one instance, by the Rajah of Burdwan, who pays a yearly rent of upwards of £.400,000 to government, having allowed some of his most valuable lands to be sold, for the discharge of an inconsiderable balance due to government.

The indolent and debased character of many of the zemindars, must no doubt have contributed to the ruin of their circumstances; and though I am afraid the cases are but few, yet I conceive it to be possible that there may be some instances, in which the poverty that is pleaded, may be only pretended.

Either supposition must, however, reflect some discredit upon our system of management; for it would imply, that we have been deficient in taking proper measures to incite the zemindars to a line of conduct, which would produce advantage to themselves; or, that if they have acquired wealth, their apprehension of our rapacity induces them to conceal it.

We are therefore called upon to endeavour to remedy evils by which the public interests are essentially injured; and by granting perpetual leases of the lands at a fixed assessment, we shall render our subjects the happiest people in India; and we shall have reason to rejoice at the increase of their wealth and prosperity, as it will infallibly add to the strength and resources of the state.

I therefore propose, that the Letter from the Board of Revenue, with the Reports of the collectors in Bengal, respecting the ten years settlement, and Mr. Shore's Minute and Proposition, delivered in for record in June last, be now entered upon the proceedings.

That a copy of Mr. Shore's Propositions (the articles relating to the gunges excepted) with such of the alterations contained in our Resolutions of the 25th November last, for the settlement of Midnapore, as are applicable to the districts in general, be transmitted to the board of revenue; and that they be directed to proceed, without delay, to form the ten years settlement in Bengal, agreeable to the rules and prescriptions therein laid down.

That the board of revenue be directed to notify to the land-holders, that the settlement, if approved by the Court of Directors, will become permanent, and no alteration take place at the expiration of the ten years.

That the board of revenue be further directed to issue the same instructions to the collectors in Bengal, for the separation of the gunges, bazars, and hauts, held within them, as have been transmitted to the collectors of Behar, and the collector of Midnapore.

February 3d.

Appendix, No. 1.

Copy of a Letter from the Collector of Shahabad, to the Board of Revenue; dated the 20th September 1789.

IT is above a month since my arrival in this pergunnah, in order to prepare for the ten years settlement. The strict attention due to your orders, and no less, my anxiety to see justice done to the several zemindars with whom I am directed to form my settlement, have occasioned great and unavoidable delay, owing to the variety of claims preferred for several, nay for the greater part of the villages, of this pergunnah: so numerous are these claims, that it would be impossible to conclude a settlement, for some months to come, were a legal investigation to take place, previous to the adoption of such measures. The causes of this confusion and variety of claims, will be clearly explained by the following statement.

Babcoo

6. Some cases have occurred where the real proprietors of the soil have sold their lands twelve or fifteen years ago; but have, nevertheless, continued in charge of such lands for the following reasons:—The purchaser, although willing to afford an equitable jumma, has

Appendix, No. 2.
Copy of a Letter from the Chief of Dacca, to the Board of Revenue, dated 23d July, 1786.
Gentlemen,
WITH a view of ascertaining, for the information of the board, with as much accuracy as possible, the quantity of waste land in my district; immediately on the receipt of their orders,
6 M

orders, under date the 3d of April last, I issued a perwannah to all the zemindars, requiring them to report to me without delay, the state of their several zemindariaries, in order to enable me to judge what quantity of their land could be allotted to the purpose intended by the board, with the least injury to them; and I am sorry that (no return having yet been made to my perwannah), I should, after so long a delay, be under the necessity of making my report general, and to found it upon my own knowledge, acquired by a residence of 15 years in various parts of the district.

I believe there is no district in the three provinces of Bengal, Behar, and Orissa, that has more jungle and waste land in it, than the Dacca; but the whole is claimed as the property of individuals, who, though they receive no profit from it, and are too indolent themselves, to make it productive of any, will not suffer others to bring it into a state of cultivation, without some recompence; and so very tenacious are they of it, that even in the suburbs of the city, which for three or four miles is almost an impenetrable jungle, infested by wild ferocious animals, a man cutting down a single tree, will be sued by the proprietor for damages. The board cannot therefore, I apprehend, carry their landable plan, as far as it regards this district, into execution, without creating great dissatisfaction; but as the clearing away the immense tract of jungle, and cultivating the waste land about Dacca, cannot fail of being productive of great advantage, both to government and the proprietors, as well as tend to render the place more healthy, I beg leave to offer it as my opinion, that the prejudice of a few individuals, should be no impediment to the adoption of a plan, which has for its object, the benefit of the community at large; and should the board concur with me in opinion, I will, with their permission, order a survey and measurement to be made of the waste lands; this being the only mode by which the quantity can with any degree of accuracy, be ascertained.

(Signed) M. Day, Chief.

Extract of a Letter from the Collector of Momening, to the Board of Revenue;
dated the 19th December, 1789.

"I HAVE just returned from the eight annas share of Atteya, where I have been fully employed, in regulating the collections of that pergunnah, and endeavouring to realize part of the balance of last year. The first, I have effected; and I trust the revenues in future, will be paid with greater punctuality. The mehaul is very extensive, but badly cultivated, though the soil in general is rich, and so variegated, as to be capable of producing every article that grows within the province; at the same time, so destitute of inhabitants, that I do not conceive, from the observations I could make in traversing over various parts of it, and the accounts I gathered from the most intelligent inhabitants, one-fourth was cultivated. I am well convinced, could any method be found of peopling this pergunnah, that it might be made to yield with ease, an annual revenue of sixty thousand rupees, instead of thirty thousand, at which it now stands assessed, including Russulpore."

Appendix, No. 3.

Extracts from the Proceedings of the Committee of Circuit, held at Cossimbazar,
11th July, 1772.

Mr. Middleton's Minute.

SINCE our meeting of the 7th, I have employed myself in taking the necessary measures for supplying the committee with the several accounts they have required, in the extract delivered to me of their proceedings; but as some obstacles have occurred in the execution of such parts of the resolution as are contained in the 1st and 2d paragraphs, arising from circumstances peculiar to the Huzzoor Zillahs, which I imagine must have escaped the notice of the committee, I think it necessary, before I proceed further, to lay before them the following representation:—

From time immemorial, it has been customary for the zemindars, on falling in arrears in the payment of their rents, to raise a sum of money for that purpose, by disposing of part of their lands, either voluntarily, or by compulsion of the government. These lands, sometimes are entirely alienated, and become dependent only on the khalsah, or they are annexed to the domains of another land-holder, who purchases them; or they are allowed to continue muscoory, that is, under the jurisdiction of their former zemindar, paying only the tuk-seemy revenue, with the rate of taxes imposed on the rest of the province; but in this case, they often afterwards find means, either by complaints, or by the interposition of powerful interest, to procure an order from the government for their dismemberment, authorizing them, at the same time, to remit their rents immediately to the khalsah.

From these several methods of transferring lands, alterations have incessantly taken place in the zemindariaries, which, for want of explicit and accurate records, it would now be difficult to trace back to any particular period, without relying, in a great measure, for our information, on the zemindars and talookdars themselves.

Extensive zemindariaries have, in the course of time, been dismembered into a number of inconsiderable and independent talooks; others, which now rank in the first class, have been formed, uniting together, several small portions of land, obtained from different zemindars.—Silberis affords an instance of the first position—Rokunpoor of the second. Silberis formerly paid a revenue of upwards of a lack and fifty thousand rupees: by successive alterations, it is now reduced to less than 50,000 rupees. If the measure in agitation should take place, and the mehals, which have been separated from the greater zemindariaries,

ries, should be re-annexed, Silberis will receive back lands to the amount of about 60,000 rupees, collected from the presence; and as impartiality requires, that if the huzzoor talooks are deprived of the benefit of their purchase, and re-annexed, so those also which are absorbed into zemindariaries, should be restored to their original proprietor. If so, Rokunpoor must not only yield up to Silberis its acquisitions of about 8,000 rupees, but being wholly composed of lands obtained from other zemindars, it must, by this plan of restitution, be totally annihilated.

The khas talooks, comprehend an infinite number of small portions of land, which the nabobs Sujah ul Dowlah, Jaffier Cawn, and Surpaaz Cawn, selected from several zemindariaries, to which they in general still pay the rate of land rent originally settled. These, being under the immediate inspection and care of government, have, by the establishment of gunges and other salutary measures, greatly improved, and now yield a revenue much exceeding what they would have produced, had they continued under the zemindars; and were they now to be re-annexed, in all probability a considerable loss would ensue, in the decrease of their value.

Besides a number of other instances which might be produced, many of the divisions which originally appertained to Bherole, Mehind Coolburreah, and some of the divisions of Cuttubpoor, Babuk Sing Futtypore, &c. which are each separate zemindariaries, have, by purchase, usurpation, or other means, become included in Rajeshahy. The lands, thus separated, being long considered by the possessor in the same light as his own original districts, little care has been taken to mark their respective boundaries, and in many places, it will now be found difficult to distinguish them, at least to effect it, with precision. To ascertain the cause and manner of each dismemberment, and to arrange the accounts afterwards in a new form, will, I am apprehensive, retard too long the important operations of this committee.

[16th July 1772.] The committee, remarking to Mr. Middleton the great disproportion between the several divisions which he has formed for the farms of Rajeshahy, explains it to arise from the re-annexing of the small talooks, and other separations to the pergunnahs, to which they originally belonged, or lay contiguous: these pergunnahs themselves being of different extent and amount of revenue, and the lands annexed to each, varying in the same circumstances as well as numbers, rendered it impossible to avoid an unequal distribution of the lands; and at the same time, to fulfil the intention of the committee, which was, to render the farms entire and unmixed with each other.

[20th July 1772.] The Committee, taking into consideration the subject of the talookdaries and inconsiderable zemindariaries, which compose so large a part of the huzzoor zillahs; and having maturely weighed all arguments, whether in favour of the just claim government has upon these lands for a revenue, adequate to their real value; or if the zemindars and talookdars, in support of their rights and privileges, grounded upon the possession of regular grants, a long series of family succession, and fair purchase: all these arguments considered, there occurs to the committee only the two following modes which can be pursued in making their settlement.

The first is, letting their lands to farm, putting the renters in entire possession and authority over them, and obliging them to pay each zemindar or talookdar, a certain allowance or per-centage, for the subsistence of himself and his family.

The second is, settling with the zemindars and talookdars themselves, on the footing of farmers.

[20th July 1772.] On the whole, when the committee weigh the objections against the first mode, and the arguments in favour of the second, they cannot hesitate to determine that the latter should be pursued.

Resolved, therefore, That the following inferior zemindariaries and talookdaries comprehended in the huzzoor zillahs, be settled on this plan.

TALOOKDAR ON HUZZOORY, containing Cassimpore, and 75 other Talooks	28,294	4	11	2	58,846	11	6	2
Chunnacolly, &c. containing Chunacolly, 4 parts	29,617	12	9	1				
Coolberreah	11,765	8	4	2				
Cawshypoor	33,655	3	1	—	1,03,332	9	8	2
Wazurabad, and 24 other Talooks								
KURGONG, &c. containing,	30,953	5	3	2				
Kurgong	26,581	8	9	1				
Wauzadpoor, 2 parts	15,936	10	13	—				
Dawa	18,101	15	8	2				
Bherole	17,541	1	10	3	1,09,114	9	5	—
Acbur Shahy, and 8 other Talooks								
CHUNDELHEY, &c. containing,	61,836	6	19	—				
Chundelhey Setraject	13,986	5	3	—				
D. Bolanaut	19,963	14	12	3				
Takespore 1/2	14,381	—	—	—				
Dahmun	37,221	—	10	1	1,47,388	11	5	—
Kinda, and 21 other Talooks								

(continued)

MEHLIND, &c. containing,			
Mehlind	27,522	3	6
Barbuck Sing	12,605	15	13
Cuttubpore	9,007	11	8
Butrampore, and 21 other Talooks	64,610	11	9
JEHAN GUIRPORE, &c.			
Jehan Guirpore to be allowed on the terms of the highest proposals	1,13,826	0	17
Mancore	1,05,857	12	17
Haltendah	13,896	2	6
Amberabad	39,852	1	14
Takespore	33,127	6	—
Mohinpore	10,485	1	12
Sery Kishenpore	5,021	8	2
Jegreketty	552	4	8
Nussubpore	5,723	7	0
	3,191	13	12
BOHINPORE, &c. containing,			
Bohinpore	5,502	15	2
Pelass Barry	2,981	15	1
Bowthar	3,832	14	9
Shickshar	3,224	5	5
JEYPORE MEGHINAH, &c. containing,			
Jeypore Meghinah	31,055	1	4
Sudky	633	1	15
Bulrampore	55	5	5
TALOOKDAR ON SILBERRIES, &c. containing,			
Silberries Abos Turah	15,553	—	7
D ^r Hurry Ram	14,895	11	2
Missedah	27,800	1	4
Silberries Gunga Luckypurain	7,474	5	18
D ^r Gopaul Kishurn	7,474	5	18
D ^r Rooder Ram	4,967	11	14
Besbazoo	3,861	1	8
CHUCKDELOWRY, &c. containing,			
Chuckdelowry	9,012	10	14
Bhadespore, and 14 other Talooks	30,793	4	18
SHAISTAHABAD, &c. containing			
Shaistahabad, and 12 other Talooks	7,577	11	2
DYANAGUR, &c. containing			
Dyanagur	20,822	3	9
Mohubbutpore, and 66 other Talooks	1,36,761	7	12
BELDANGAH, &c. containing,			
Beldangah, and four other Talooks	25,719	12	14
KUNTOONAGUR, &c. containing,			
Kuntoonagur	12,603	11	6
Perrinderpore	5,235	10	19
Ragoonautpore	17,037	5	6
HOWGLAN, and eight			
Talooks	34,876	11	11
Myhetty	60,312	11	17
The Muscoory Talooks of Rajeshahy	49,257	5	5
	2,01,379	—	15

Resolved, also, That the Muscoory talooks of Rajeshahy be settled upon the same plan, and that, when settled, they do continue to pay their rents as formerly, through the channel of the head farmer of the hoonda in which they are included, but without his possessing any other claim upon them, or their lands, except that of receiving the rents.

Resolved, further, That the settlements of such talookdars as enjoy talooks in different districts, be made upon such a plan as will admit of their paying their revenue, in future, under one general head.

Appendix, No. 6.

EXTRACT Proceedings of the Board of Revenue in Bengal, dated 14th March 1794; and of Revenue Consultations, dated 27th March 1795; on certain Communications from the Collector of Burdwan, respecting the Difficulties experienced by the Zemindars, in realizing their Rents from the Ryots, under the Regulations of Government.

To William Cowper, Esq. President, and Members of the Board of Revenue.

Gentlemen,
I AM honoured with the receipt of your letter under date the 21st instant, wherein you desire, "that I will inform you, if, in consequence of the non-attendance of the defendant Banaressy Ghose, the judge made any application to the Sudder Dewanny adawlut."

Letter from Collector of Burdwan, 31 Jan. 1794.

In answer, I beg leave to inform you, that on a review of the portion which has been furnished me, of the established regulations, it does not appear that I am empowered to obtain the authentic information on the point in question. But from intelligence on which I think I can rely, it should seem, that on finding Banaressy Ghose, an inhabitant of Calcutta, the judge made an application to the Sudder adawlut, a few months ago; in consequence of which, a vacceel has lately appeared at Burdwan, in his stead.

These facts, I beg leave to observe, appear to me to verify the arguments stated in my letter of the 9th instant, on the part of the rajah, and moreover, to exemplify the grievance then complained of, by shewing, that although the rajah is now legally imprisoned as a defaulter to government, the defendant, though a defaulter to him, is legally at large; and further, it should seem, that the whole transaction is irreconcilable with Article I. Regulation XVII. A. D. 1793, wherein it is declared to be "essential to the prosperity of the country, and the punctual collection of the public revenue, that land-holders and farmers of land should have the means of compelling payment from defaulters, without having recourse to the courts of justice;" for a proposition thus expressed in general terms, must be understood to include all particular cases, whereas, in this case, the rajah has had no other means allowed him of redress, than by recourse to the court of justice, which, as yet, has not been able to afford him any redress at all.

It furthermore appears, that the rajah's grievance being "traceable, in the above-mentioned regulation, to its source," is, therefore, a matter of public concern; for instead of providing the means of a zemindar's enforcing payment in all possible cases, as might be expected from the general import of the above quotation made from its preamble, the sequel provides those means in one particular case only, namely, when there is property distrainable, which being by no means a common case, more especially with under-renters, who grow no crops themselves, nor with ryots, when they keep their outer-doors shut and barred.* It follows, that the point which is declared to be essential to the prosperity of the country, and the punctual collection of the public revenue, is but partially accomplished, though a regulation has been expressly framed with the view of attaining it entire. It seems, in fine, like promising help in every case, explaining how help shall be afforded in one particular case, and then concluding (as in Section XXXIII) with a declaration, that in all other cases the party shall be at liberty to help himself.

Were the difference which I conceive to exist, and which I have endeavoured to point out, between the profession in the preamble, and the performance in the sequel of the Regulation alluded to, a mere verbal distinction, I should not have presumed to offer any remark on the subject; but in an office which has close affinity with the punctual collection of the public "revenue," if not, in some measure, with the "prosperity of the country," I trust it will not be thought unbecoming my relative situation, to ask for explanation, whenever a circumstance, declared to be essential to both those particulars, shall, instead of being completely realized, appear to be either extremely ambiguous or extremely defective, whether the ambiguity or defect be imputable to the imperfections of the human understanding, or to the quality of the performance itself. But if, on the contrary, not deeming such discussions expedient, you intimate a disapprobation of my thus applying in plain, though respectful terms, for important information, no imprudent zeal shall urge me to transgress a second time. I am, &c.

(Signed)

S. Davis, Collector.

Burdwan, 31st January, 1794.

6 N

To

To William Cowper, Esq. President, and Members of the Board of Revenue.

Gentlemen,

Para. 1. I duly received your letter of the together with the extract of a letter from the Governor General in Council, the contents of which being immediately notified to Ranny, she, the next day, entered into an engagement for the revenue assessed upon the Burdwan part of her son's zemindary, under the same terms as it was before held, and more-over to be answerable for the balance then outstanding against it. The rajah was immedi-ately released from confinement; but agreeably to the public regulations, the attachment, as per inclosed establishment, was continued on the estate, until the balance should be liquidated.

2. The Ranny soon after paid S^r R^s 2,07,000 into the Treasury, and the ameen has re-ceived and remitted from the Sudder mustagers S^r R^s 1,57,111; but there still remains due on the kist of Poose S^r R^s 3,14,641, and the month of Maag being now expired, the total demand at present outstanding is S^r R^s 6,03,215.

3. I have repeatedly written to the Ranny, requiring of her to perform her engagement of paying up the balance, at the same time, reminding her that by Section VI. Regulation XIV. A. D. 1793, she might be adjudged subject to the payment of interest at 12 per cent. upon the arrear; but have as yet obtained no satisfactory answer; and I am now informed that she is withdrawn from business, and retired to her habitation at Ambore.

4. It appears from the report of the ameen, that about S^r R^s 6,82,500 was collected by the rajah during the month of Poose, no part of which can have been paid into this treasury, unless the payment of S^r R^s 2,00,000 made as above mentioned by the Ranny, was part of that sum. It further appears from the ameen's report, that the sum of S^r R^s 3,03,742 is due from the zemindary renters, upon the current year, and the total demand on the part of government to the end of the year, including the balance now outstanding, being S^r R^s 8,95,530. There is an apparent deficiency of S^r R^s 5,04,790, which in my humble opinion, is a circumstance of such consequence as to deserve immediate consideration; and having in this conjuncture, done every thing in my power agreeably to the Regulations, by holding the estate under attachment, I wait for any further instructions that you may deem it necessary to issue on the occasion.

5. As far as the rajah's object can be inferred from his conduct in the late transaction, it appears to have been to embezzle as much as he could of the rents, and leave government to look to the Ranny for the balance which would happen in consequence. This would not subject the Ranny to any inconvenience, for being by her sex exempted from im-prisonment or coercion of any kind, she would remain undisturbed, till the end of the year; while the rajah, no longer subject to restraint, would be at full liberty to try every means he might think conducive to the reduction of the assessment on the district, which appears to me to have been his aim, ever since he entered into his decennial engagement; and should this scheme fail, he might then speculate in regard to any land that might be sold to realize the balance, by repurchasing any meahals offered at an advantageous jumma, leaving the rest to the risk of government, as in the case of Mundulghant, by the exchange of which dis-advantageous meahal for the one he at the same time purchased in Bishenpore, he has undoubtedly gained very considerably. The mode of transferring and recovering possession of land, may, for any thing I know, be perfectly consistent with the public regulations, though it nevertheless appears to me to be an abuse of the inestimable privileges and immunities bestowed on landholders by the British government; the effect of which mode of abuse have already been experienced in loss of revenue in the instance above mentioned, and in the embarrassments to which it has contributed in Bishenpore. Could the jumma be appropriated on land to be sold in the rates prescribed, and with the facility that seems to be supposed in the Regulations (though they no where point out how it is to be done) the danger alluded to, would be in a great measure, avoided; but in an extensive province like this, without ranongoes or hustaboods, as they exist in Behar, and where every glim-mering of light which might lead to a discovery of the actual state of the mofussil, has either been extinguished, or given up to the proprietor, it may be worth the consideration of the board to determine, how, in the event of selling land, the necessary information is to be procured; or whether some better method may not be devised than the one prescribed to me for the same purpose, at the beginning of this year; though if that be still thought ade-quate or sufficient, I shall at any time be ready to enter upon it. All I can at present do, is to give timely notice, by pointing out the apparent designs of the parties concerned, and what will probably be the state of affairs here at the end of the year, and to repeat what I had long ago occasion to observe to the board, namely, that almost all the renters, or sudder mustagers, as well as the kutkenadars, or those who stand in gradation downwards next to the ryots, are either immediate servants or dependents of the late zemindar, and consequently engaged to promote his views and forward his schemes, by fabricating and falsifying accounts, and by every species of finesse formerly practised by the natives on such occasions, and which the benevolent policy of the British government, has not yet, I fear, had the effect of eradicating from the district of Burdwan. If therefore it should become necessary for an hustabood of the country to be taken, or if the collusive views of the Ranny and the rajah should be such as to oblige government to continue the collections by an ameen surburraear, or whatever denomination the Regulations may assign; I would submit it to the consideration of the board, whether it may not at the same time, be expedient to remove the rajah out of the district; a measure which, although not sanctioned by any regulation I have as yet been furnished with, may nevertheless be found essential to the preservation of the revenue, in a state undiminished.

6. Upon the whole, it appears to me advisable, that some prompt and decisive measure should be adopted, which might convince the parties concerned, that no scheme they can have devised to effect a reduction of assessment, will be suffered to succeed; and that in the event of land being sold, the assessment shall be rated with such accuracy as to prevent their recovering possession of it, in the manner they appear to have in view. This might, if any thing could, induce them to pay up the balance outstanding, which I am convinced they want inclination more than ability to perform; and to seek advantage, in attention to their mofussil concerns, rather than in schemes of the nature which have been suggested. The former mode of conduct was recommended to the rajah, though to no purpose, by my predecessor, and has been constantly urged to him, with as little effect, by myself; and I have no longer any expectation of either him or the Ranny, pursuing the path pointed out to zemindars by the Regulations, while they can entertain a hope of advancing their interests, by indirect methods. Though Article VI. Section II. Regulation I. A. D. 1793, does not assume it as a fact, yet it is there introduced as a reasonable trust and dependence, that proprietors of land will now by good management improve their estates, and discharge the revenue regularly; whereas, in regard to the proprietor under consideration, the only management observable on his part, has been in withholding payment of the re-venue, and in endeavours to overset his decennial settlement; showing himself, thereby, either insensible to the great benefits conferred on him by that regulation, or ungrateful, and therefore unworthy of them.

7. In the foregoing observations, I have alluded to the rajah as proprietor of the ze-mindary, under a persuasion that he has still as much interest in the property lately transferred, as he had before the transfer took place; and that the Ranny is no more than an instrument which he uses to cover and promote his designs.

Burdwan,
27 Feb. 1794.

I am, &c.
(Signed) S. Davis, Collector.

(Extract.)

To William Cowper, Esq. President, and Members of the Board of Revenue.

Gentlemen,

IN the toujee last transmitted, I proposed explaining the balance standing against Bishenpore, by a separate letter, which I have now the honour of addressing to you on that subject.

To convey a clear idea of the case, it may be necessary, first, to describe the relative situations of the two proprietors; which I shall endeavour to do, as briefly as possible.

Bishenpore appears to be one of the most ancient estates in the country; for by an æra peculiar to itself, it must have been held in possession by the present proprietor's family, through a course of 1,099 years.

Some years ago, the head of a junior branch of this family, drove out the senior, and possessed himself of the zemindary; but a military force sent by government, after subduing him, restored the fugitive Choyton Sing to possession, as sole zemindar. The person so subdued, was afterwards, by a decision of the Company's resident at Moor-shedabad, declared entitled to one half of the district; but Choyton Sing, the other party, appealing to the Governor General and Council, had a decree given in his favour, con-firming him in possession as zemindar, and declaring the respondent Damooder Sing entitled only to a maintenance. The decree is said to be dated 1787.

In 1791, a new decision was notified to the collector of Beerbhoom, whereby the ze-mindary was again divided between the contending parties; but Choyton Sing, not ac-quiescing, instituted a suit in the dewanny adawlut of Beerbhoom, which the judge dismissed. The plaintiff, however, persisting in his claim, appealed to the Sudder dewanny adawlut, where the cause at this present time, lies undetermined, or, if determined, without notification thereof having yet been received.

Previous both to the decennial settlement, and to the last order for dividing the zemindary, an investigation was made by special commission, into the assets of the country, whereby, agreeably to the principles of the public regulations, many advantages, enjoyed, it is said, from time immemorial, either as appendages to the state of the ancient rajahs, or con-nived at by the Mahomedan government, were abolished, or resumed as inconsistent with the definition established of proprietary right; and the gross assets of the country being rated at about S^r R^s 4,60,269, the proprietors were adjudged entitled to one-eleventh part only of the net estimated collections. But under the khas collections of that year, the country yielded much less than the estimated produce; viz. only S^r R^s 4,00,000. At this conjuncture, Choyton Sing being called upon to make his decennial settlement, engaged (too hastily, as he wishes to have it understood) for a net jumma of S^r R^s 4,00,000, being fearful that his adversary Damooder Sing might supersede him, with an offer of that amount; but falling in arrears at the end of the year, more than half the zemindary was sold to realize the balance, and thereby his adversary, who in the interim had been declared entitled to half the estate, as before mentioned, was equally involved.

But though neither of these parties can dispute the validity of the engagement for the jumma of S^r R^s 4,00,000, whether imprudently contracted or not, they both assert that cir-cumstances have occurred, extremely injurious to them, and which, if not remedied, must end in their utter ruin.

They

Letter from Collector of Burdwan, 12 Feb. 1794.

They say, that certain assets enjoyed by government, under the khas collection, and making a part of the estimate before mentioned, on the grounds of which estimate their decennial engagement was founded, have been since abolished, without their having received any deduction or consideration for the same, when their lands were sold; and without any deduction or consideration being made for the same, in the balance now in demand against them, on account of the year last expired, for which balance almost all the part remaining of their estate, is now under attachment and orders for sale.

They moreover allege, that the jumma assigned to them after the sale of their land at the khalsa, to liquidate the balance of 1198, was over-rated in the sum of S^r R^s 20,467, and that by consequence this excess enters into every subsequent balance outstanding against them, a circumstance which they explain, by declaring the sale in question, to have been made contrary to justice, and to the rule laid down by government for such cases. For, instead of the assessment upon the lands sold, being proportioned to the actual produce of the whole zemindary in the ratio prescribed, the net produce only of the lands sold was considered, out of which a deduction of malikana was allowed the purchasers, amounting to S^r R^s 20,467, which, as the produce of the whole estate fell short that year of its assessment, became an unequal burthen on the part remaining, and has had the effect of increasing by that amount every subsequent balance.

In addition to the foregoing, they represent it as a hardship, that there are suits to the amount of S^r R^s 14,000, instituted to recover demands of rent on account of last year, still undecided in the adawlut, owing to the delay incident to those courts. The several articles are as follows:

Abkary Mehal	-	-	-	-	-	-	S ^r R ^s 750
Soodran Mehal	-	-	-	-	-	-	1,365
Dehdarry	-	-	-	-	-	-	331
Malikana allowed the purchaser of Buzaha-zary, &c.	-	-	-	-	-	-	20,467
Suits pending in the Adawlut	-	-	-	-	-	-	22,913
							14,000
							36,913

In regard to the balance stated in the present towjee, the zemindars represent it to be owing partly to the circumstances above recited, and partly to the contumacy of a species of mockurreyders termed gatwalls, and others, who hold lands under fixed jummas, amounting together to about S^r R^s 12,000, hitherto regularly paid, whether under khas management or a zemindary settlement; but being, in consequence of the police arrangements, now put under the direction of the police darogahs. These landholders deny any obligation of service due to the zemindars, and refuse to pay rent; and the local circumstances of the case, being such as to render recovery of the demand, by the rules laid down for distraint, impossible, more especially as they are encouraged in their contumacy by the darogahs, the proprietors have no other resource than an application to the dewanny adawlut, where prompt decision is possible.

Burdwan, 12th Feb. 1794.

S. Davis, Collector.

Extract BENGAL Revenue Consultations, the 27th March 1795.

No. 28. To the Honourable Sir John Shore, Baronet, Governor General in Council, Fort William.

Honourable Sir,

ENCLOSED we have the honour to transmit to you a copy of a letter, and its enclosure, from the collector of Burdwan, stating the inconvenience which has occurred in the collection of the public revenue in the district in general, and more particularly in the zemindary of Bishenpore, from the delay incident to the decision in the adawlut upon malguzarry suits.

2. As the conclusions which the collector has endeavoured to establish, appear to be the natural result of the circumstances stated in his letter, and as we have no reason to doubt of the truth or accuracy of the facts adduced by him, we think it our duty to express our concurrence in the sentiments delivered by him, considered in their relation to the public revenue; but what appears to us to render the object of his address the more worthy of attention is, that judging from the representations which have at different times come under our consideration from most of the collectors, as well as the principal land-holders, particularly in the Bengal provinces, we are led to apprehend that the same inconvenience is pretty generally felt throughout the country.

3. It is true, that guided in the execution of our official duties by the rules laid down in the Regulations, which would indicate that the recovery of the mofussil rents is a matter of private concern between the land-holders and their tenants; and that any existing disputes between them is not to impede the punctual discharge of the public revenue; we have hitherto given no sort of encouragement to such representations as had for their object a suspension of the public demand, on no other ground than the difficulty stated to exist in enforcing payment of the rents from the ryots and under tenants. Should it however appear, as we think is the case, in the instance at present before us, that great real inconvenience is sustained from the causes above recited, we humbly conceive it to be an object well worthy

Letter from the Board of Revenue, 17 March 1795.

worthy of attention, to provide against an evil that must in the end, be equally felt by government and the landholders; by government, because of the impediments which it cannot fail to occasion, in the discharge of the public revenue; and by the landholders, inasmuch as they would be subject to have their lands sold, when in fact they had not the means of making good their engagements with government, from the delay incident to the judicial process; for as the collector of Burdwan justly intimates, where the sudden assessment bears so great a proportion to the gross produce of the lands, as it does in this country, it is morally impossible for the landholders to acquit themselves of their engagements to the public, unless they have the means of realizing, with perfect punctuality, their own demands upon their under-tenants.

4. In the foregoing observations, we have confined ourselves to what we conceive to be the effect of the circumstances stated by the collector, considered with respect to the public revenue. In any other relation, however well entitled the collector's remarks may be to the attention of government, we should not have thought it our province to have done more than lay them before you, for your consideration. But as we have thought it incumbent upon us, to submit to you our sentiments upon the existing circumstances, as stated by the collector, from the intimate connection which they have with the public revenue, we in like manner, think it our duty to express our concurrence in his opinion, that the object proposed cannot in any mode be so effectually attained, as by establishing more courts for the dispatch of public business, either with separate and independent jurisdictions, or subordinate to the principal court of the district as at present constituted, with such restrictions against the institution of vexatious and litigious suits, to which we apprehend the present heavy accumulation of business is principally to be ascribed, as may appear to you most advisable.

We have the honour to be, &c.

(Signed) Thomas Graham.
G. Hatch.
J. Buller.
D. Vanderheyden.

Revenue Board, the 17th of March 1795.

To William Cowper, Esq. President, and Members of the Board of Revenue, Fort William.

Gentlemen,

1. I HAVE had the honour of receiving your instructions in regard to Bishenpore, which shall be duly attended to, and the requisite statements furnished as soon as possible; in the interim, I beg leave to request your attention to the inclosed translate of a representation which has just been made to me by the surbracaur of that zemindary, who was appointed to the trust by the late collector of Beerbhoom, under your sanction.

2. Independent of the credit due to an intelligent person, as the surbracaur appears to be, who can have no interest in misrepresenting the circumstances stated, I have reason to believe, from my own experience in other parts of the district, and more especially from the part I am now in, that the inconvenience, delays, and obstructions he complains of, in regard to the Mofussil collections, do really exist—that the grievance is increasing, and that unless effectual means be taken to remove or to diminish it, embarrassments must ensue that will eventually involve the public interest in loss of revenue.

3. It will, I believe, on enquiry, be found, that the representation of the surbracaur of Bishenpore, in regard to the pending suits, is strictly true; and I think it extremely probable, that some of the kulkendars, as he further states, have, on observing the delay incident to the judicial process, been induced to withhold the dues of the present year. The disadvantage, in this particular instance, appears to me to fall on government, by the balance of revenue outstanding against the zemindary of Bishenpore being thereby increased, in an amount which cannot be realized until the adawlut shall have decided on the suits pending; and as a decision cannot be soon expected, it is not improbable that most of the balances will on that account, be found irrecoverable, from failures, deaths, and desertion.

4. If it shall appear, from what I have the honour of adducing in this address, or from any other information which it may be thought necessary to procure, that the constitution of the adawlut, in this extensive district, and the mode of proceeding therein, are such as afford no adequate means to zemindars and others, of speedily enforcing payment of their just demands; but, on the contrary, leave it in the power of their under-renters and ryots to withhold their rents, through a term almost indefinite; the board will, I trust, interest itself so far as to bring the grievance under the notice of government, in such a manner, as may be productive of effectual redress. In order to convey a clear conception of the necessity there appears to me to be for such an application, I beg leave to solicit the board's attention to the following circumstances:—I have reason to believe that the whole number of suits now undecided in the adawlut of this district, will be found to be not less in number than thirty thousand, and that half this accumulation of business in arrears, has been taken place, in the course of about nine months. To judge, therefore, from an experience of nine months, of the adequacy of the court to answer the object of its institution, in which the due collection of the rents and the public interest are immediately concerned, or, in other words, to estimate the excess of its business, beyond what, under its present constitution, human powers can perform, a computation may be made on the following grounds:—Let it be admitted that the court can get through ten suits per diem, which, considering that

Letter from the Board of Revenue, 17 March 1795.

Letter from Collector of Burdwan, 27 Feb. 1795.

Letter from Collector
of Burdwan, 27 Feb.
1795.

that there is likewise a foudjarry office of constant and very considerable business to be supplied, and that every suit in the dewanny adawlut, whether for a large or a small sum, requires the same formality of procedure, is, I apprehend, the utmost that it can be supposed to perform; and allowing, in the same estimate, that the court sit for the dispatch of business every day in the year, not even Sundays excepted, the period requisite for it to clear off its present load of business, would be no less than between eight and nine years; at the end of which term, admitting the number of plaints filed, or that the business of the court should be equal to what it has proved for nine months past, the load of business, instead of being perfectly gotten rid of, would be found increased, in the number of one hundred and sixty thousand suits still pending, or more than five times what it is at present. It follows, therefore, that a man who at this time files a bill in the dewanny adawlut, and provided his cause be brought to decision in regular rotation, cannot look for redress of his injury to be afforded him, in less than eight years; and that a man who, at the end of that period, should file a bill, could have no very good prospect of its being brought to decision, in the whole term of his life; and, moreover, that the number of plaints pending at the end of every year, would be found still accumulating in a ratio which would ultimately prolong the prospect of decision, beyond any assignable limit, and thereby destroy the purposes of an adawlut altogether.

5th. The board will not, I presume, ascribe the vast accumulation of business now in arrears, and the consequent deplorable state of the inhabitants of this district, in regard to judicial matters, to any want of diligence on the part of the court of adawlut, but to causes which nothing less than the interposition of government itself can remove, by rendering the judicial process in revenue causes more summary and expeditious, by adding many more courts of adawlut to the district, or otherwise, as in its wisdom, may appear expedient; and I trust that the candour of the board will impute to me, for bringing forward the foregoing circumstances to their notice in this earnest manner, no other motive than what is consistent with a just sense of my duty to government, which suggested, that a point of so much importance, both to its own interests, and to the cause of humanity in general, should not be concealed. It is the avowed purpose of the public Regulations, to afford the natives a free and impartial distribution of justice, and in particular, a speedy adjustment of the malguzary disputes; and the latter, is undoubtedly the more necessary, because a landholder is liable to be deprived of his property for the satisfaction of the dues of government, whether his own dues have been satisfied, or not; but from the proportion the land-tax in this country bears to the whole produce of an estate, it is clear, that unless the dues of the landholder be wholly or very nearly satisfied, he must be unable to perform his engagements, unless by loans, which would prove but a temporary expedient; and though it might support his credit for a short time, would, under the circumstances above stated, only make his eventual ruin the more certain.

I have, &c.

Adamptore, the 27th February, 1795.

(Signed) S. Davis, Collector.

Translate of a Letter received from Jewon Roll, Surbracaur of Bishenpore.

THE unprosperous state of the Bishenpore collections, must already be known to you.—Every possible attention, however, has been and still continues to be paid to the mofussil business; and the collections made up to this time, will be found to exceed the amount realized by the same time last year, in the sum of 16,000 rupees, and there are considerable balances due from the renters. But the renters and kutkenadar, in this part of the country, are dishonest; and the mode of managing them is not now the same, as it was formerly.

No other mode of enforcing the just demand of rent, besides what is prescribed in the public Regulations, can now be used; the causes which were instituted in the adawlut for the enforcement of demands of rent last year, and before that time, lie undecided, and the renters of the present year are prepared to avail themselves again of the same delay, by withholding payment of the rents, and thereby compelling me to have recourse to the adawlut; for these people, observing that the demands long standing, which were long since submitted to the adawlut, are not yet enforced, they say to themselves, "Recourse was had to the adawlut in the past years, to make us pay our rents, but nothing has been effected against us, why, therefore, should we fear to withhold the dues of the present year?" We cannot be forced to pay without orders from the adawlut, and have nothing to fear for the present. Having ascertained that such were their intentions, I wished to avoid instituting suits in the adawlut, as I first proposed; and pressed them again for payment of the rent now due, meaning to wait at least till the end of the year, before I applied to the adawlut; but the renters observing this forbearance, and that without instituting suits at law, I was endeavouring to collect the rents, have, under pretence of my collecting money in advance, instituted suits against me. Thus Shrimut Pauza, Lucken Mahty, and others, the securities for the renters of the Bucksey mehal, and other mehals in Terf Bytub, against whom there are balances outstanding to the amount of Sicca rupees 5,000, have, on pretence of my collecting from those mehals, or in advance, procured a summons to be sent for my appearance before the adawlut. On similar occasions, and at the time when this district made a part of the Beerbhoom zillah, a perwannah only used to be sent from the huzoor, requiring me to give a statement of the account between me and the renter, with a requisition, that in case the demand I had against me, the order was, that if I persisted to exact more than was due, I should, upon proof of the fact, be fined in three times the amount: while this mode of adjustment prevailed, it was not in the power of the renters to withhold the just dues under frivolous and false pretences; but, under

Translate of a Letter
from Jewon Lall.

under the present Regulations, these people have it in their power, not only to withhold the just demand, but to obtain orders for my appearance before the adawlut. From these causes, considerable balances will I fear accumulate in this part of the country, by the close of the present year, and I think it my duty to inform you of my apprehensions.

If a more speedy settlement of malguzary causes be not afforded by the adawlut, it will be difficult to satisfy the dues of government.

Revenue Board.

True Copies.

(Signed) G. Dowdeswell, Secretary.

Minute of the Board.

No. 30.—1. The address from the board of revenue of the 17th instant, with that from the collector of Burdwan to them, and its enclosure, contain the following assertions, for the consideration of the board:—

2. First,—That the delay incidental to decisions in the adawlut upon malguzarly suits, has produced great inconvenience in the collection of the public revenue throughout the district of Burdwan, and more particularly in the zemindary of Bishenpore.

3. Second,—That, from the representations of most of the collectors, as well as the principal landholders, particularly in the Bengal provinces, the board of revenue have reason to apprehend, that the same inconvenience is pretty generally felt throughout the country.

4. Third,—That the landholders cannot discharge their engagements to the public, unless they have the means of realizing, with perfect punctuality, their own demands upon their under-renters.

5. Fourth,—That the evil noticed in the preceding remarks, must in the end, be equally felt by government and the landholders.

6. To remedy it, they propose the establishment of more courts for the dispatch of business.

7. The following observations occur on the preceding recapitulation:—

8. With respect to the difficulties said to be experienced in the collection of the rents in the part of Bishenpore, to which the collector alludes, and the jumma of which does not exceed a lack and a half of rupees; the proceedings lately submitted by the board of revenue on the subject of this zemindary, evince that, however they may have been enhanced by delay in the decisions of the courts of adawlut, they are ascribable, in the first instance, to the incapacity of the zemindars, and to the dissensions that have prevailed in the family, and which, for many years past, have operated to the prejudice of the zemindary.

9. With regard to the Burdwan zemindary, the Governor General in Council has before him undoubted evidence, that the stated difficulties have not operated to such an extent as to prevent the realizing of the rents of the zemindar, or the payment of the public revenue.

10. This year the collector, greatly to his credit on the part of the zemindar, has not only been enabled to discharge the public revenue from the rents which he has realized from the country, but has always had a considerable surplus in the treasury; and his last toujee account for Poose, the instalment for which month, is the heaviest in the year, exhibits a surplus collection of 1,05,596, after discharging the demands for that month.

11. The Governor General in Council is aware, however, that the jurisdiction of the court of Burdwan, especially since it has been so much enlarged by the late annexations of the populous places and districts on the western banks of the Hooghly and Cossimbazar rivers, recommended by the board of revenue in their letter of the 1st July last, is too extensive, being in a quadruple proportion to most of the other jurisdictions, calculating according to their revenue and population. He is sensible that no effectual provision can be made for the speedy decision of the causes which must necessarily arise in so extensive a jurisdiction; whilst there is only one court of dewanny adawlut established in it. This is an evil which requires immediate correction, by the establishment of another court of dewanny adawlut; and he accordingly now resolves, that it shall take place; the delimitation of its jurisdiction to be hereafter made.

12. That some delay may have arisen in other districts, in the decision of revenue suits, the Governor General in Council conceives to be probable; but that the inconvenience has not operated to an extent to affect materially the collection of the public revenue, will be evinced from the following facts and remarks:—

13. Firstly,—The account submitted, with the letter from the board of revenue of the 10th instant, above recorded, exhibits a balance of rupees 5,58,824 only, on account of the revenues of the provinces for the past year, a considerable part of which, the board make no doubt will be realized.

14. Secondly,—That the revenues of the current year have been as well realized as in former years, the toujee now before the board for Poose (the payments made on account of which month, are always considered as a good criterion for forming a judgment of the punctuality with which the remaining kists are likely to be realized) exhibiting the following balance in each of the provinces, which, from the annexed comparative statement of the balances

balances appearing on the Poore tomes in the preceding ten years, will be found to be less than the amount that has been usually outstanding at the same period:—

Bengal	-	-	-	-	-	16,53,265	15	3
Behar	-	-	-	-	-	10,828	2	10--1
Orissa	-	-	-	-	-	1,86,647	12	15
							18,50,741	14 6

15. Thirdly,—That of the balance out-standing in Bengal, about one half is due from two persons only, viz. the zemindars of Beerbhoom and Rajeshahy; and that this failure in their payments, has originated in causes wholly foreign to the administration of justice: the former, having dissipated the public revenue in the most profligate extravagance and debauchery, for which, and at the instance of his own family, process has been instituted to bring him under the regulations of disqualified landholders; and the latter, ascribing his balances to his inability to pay the jumma assessed on his estate, in consequence of the difficulties in which he was involved by the misconduct of the late collector Mr. Henckell, and of government having prohibited him from levying certain articles of revenue from the ryots, that, as he states, formed a part of the assets on which his jumma was computed.

16. Fourthly,—That in the zillah of Burdwan, where the inconveniences stated in the letter from the board of revenue, are asserted to have been experienced to the greatest extent, both the rents of the zemindar of Burdwan, and the revenue of government, have been realized, with unprecedented punctuality; and that where the balances are heaviest, viz. the zemindaries of Beerbhoom and Rajeshahy, the deficiency is acknowledged and established, as above noticed, to be owing to other causes, wholly unconnected with the administration of justice.

17. Fifthly,—That in the provinces of Behar, in which the rents of the zemindars and the revenue of government are collected under the same regulations as in Bengal, the revenues of the past and current years have been discharged, with greater punctuality than in any former year. That had the difficulty, which some of the zemindars in Bengal assert to have experienced in making their payments, originated solely in the causes to which they have assigned, their operation, it is to be presumed, would have been felt in Behar.

18. Sixthly,—That notwithstanding the difficulties said to have been experienced, the collectors have nevertheless been able to realize the revenues of the past and current year, with the same punctuality as formerly, and under the reduced authority vested in them by the Regulations of 1793, and the further limitation of it by the 3d Regulation passed on the 14th March 1794, which prohibits the seizing and confining the persons of proprietors of land, in the summary mode heretofore invariably practised in this country.

19. The preceding facts afford the strongest ground for presuming, that where material difficulties have been experienced in the collection of the rents or revenues, they are to be ascribed chiefly to that mismanagement which has long marked the conduct of many of the principal zemindars in Bengal. This is an evil, the correction of which is to be looked for only from time and the operation of the principles of the Regulations, which, whilst they protect the landholders in their just rights, leave them to suffer the consequences of mismanagement and breach of engagements.

20. The very ground of the complaints alluded to by the board of revenue, evinces that the great body of the people employed in the cultivation of the lands, experience ample protection from the laws; and that they are no longer subject to the arbitrary exactions by which their industry was formerly depressed. To afford them this protection, was one of the primary objects of the Regulations, the attainment of it being indispensable to the future security of the public revenue, and the prosperity of the country at large.

21. The Governor General in Council, however, is aware that it is equally just, as well as essential to the punctual collection of the public revenue, that the proprietors and farmers of land should have the means of enforcing payment of the rents or revenue due to them from their under-farmers, ryots, and dependent talookdars; and that these descriptions of persons should in like manner, be enabled to collect the rents from which their payments to the proprietors and farmers, of whom they held their lands, are to be made good.

22. On the provisions made for this purpose, the Governor General in Council states the following remarks:

23. Regulation XVII. 1793, was enacted with a view to enable individuals of every description, entitled to collect the rents or revenues of land, to enforce payment of arrears that might be due to them, without application to the courts of judicature, as far as they might be realizable from the crops and personal property of the defaulter, leaving him to sue in the courts for redress, in the event of any sums being unjustly exacted from him. This was the leading principle of the Regulation; but to prevent so extensive a power from being abused on the first delegation of it, provisions were made for obliging distrainers to withdraw the attachments on property, in the event of their demands being contested by defaulters, and of their giving security to try the demands within a certain time, and to pay interest on the arrear, in the event of it being decreed to be due with costs. These clauses, however, the Governor General in Council has reason to believe have counteracted the object of the Regulation, by the delay often unavoidable in bringing

suits.

suits to a conclusion, and the opportunity which they afford to individuals, of protracting the discharge of just demands. He accordingly determines to repeal these clauses.

24. But this distraining Regulation was obviously calculated only for the recovery of rents from the cultivators of the land, or arrears from under-renters, the amount of which might not exceed what could be realized from the sale of crops or personal property. The provisions made for this purpose, although of the most essential importance to the proprietors of land in general, afford but a partial assistance in the great zemindaries, the proprietors of which farm out the rents of considerable tracts of country to under-farmers, who often return arrears to so large an amount, as to render the proprietor himself unable to make good his payments to the public.

25. The recovery of arrears of this description, notwithstanding any further aids that may be afforded to them, must undoubtedly often depend on the expedition with which justice is in general administered.

26. A comparison of the provisions made by the existing Regulations, for the administering of the laws, with those which before existed, will be sufficient to evince how far the former are adequate to their object, or otherwise, and to enable the Governor General in Council to form a satisfactory determination on the suggestion of the board of revenue, for establishing more courts of judicature, as applicable to the districts in general, exclusive of Burdwan.

27. Formerly there was only one court of judicature in each zillah; the judge was likewise the collector of revenue, and the greater part of his time was necessarily appropriated to the business of realizing the collections, which admitted of no protraction; to making the settlements; and to the voluminous correspondence and references incident to this branch of his duty.

28. Under the existing Regulations, Firstly, the judges have no concern with the revenues: the administration of the laws is their sole duty: they have been exonerated from furnishing translates in appealed causes, and their epistolary correspondence has been rendered extremely limited. Secondly, by the 8th Regulation of 1794, an additional court, under the superintendence of the register, has been established in each jurisdiction, for the trial of petty causes; and the judge is empowered to avail himself of the assistance of the collector, for the adjustment of accounts, in causes regarding rent or revenue. Lastly, a third court, for the trial of petty causes, under the superintendence of the cauzy of the station, at which the dewanny adawlut in each zillah is established, is erected by the 40th Regulation of 1793, which likewise provides for the establishment of local tribunals in the different parts of each zillah, for trial of suits not exceeding fifty rupees. These tribunals will at once relieve the courts of at least nine-tenths of the suits now depending (which, from a reference to the registers, will be found to fall short of this sum), and lessen their business proportionably in future, and, consequently, enable them to determine with expedition, the causes of magnitude which may come before them.

The operation, however, of the two last-mentioned Regulations, have not yet been felt, owing to the unavoidable delay in printing and circulating the Regulations, and the translates of them.

29. To these temporary obstacles, incidental to so extensive an arrangement as the establishment of a new form of constitution for the internal government of the country, may be added the arrears of causes of many years, that were found on the files of the courts, and the further accumulation of them, during the first year after the introduction of the arrangements; the greater part of which unavoidably elapsed, before the judges could proceed to their stations and commence the exercise of their functions.

30. With regard to the present forms of judicial procedure, the board observe, that forms are equally essential to the due administration of justice, and to the expeditious determination of suits; and where the forms now prescribed, differ from those heretofore in use, the variation has been made, with a view to render them better adapted to the purposes for which they are established.

31. With these facts before him, the Governor General in Council has no hesitation in declaring, that whatever delay may have arisen in the decision of causes in the present or past year, it is not ascribable to the want of the necessary provisions for expediting the termination of them, but to the ample provisions already made for that purpose, not having yet had time to operate; and as the expeditious determination of suits tends to prevent litigation, in the same proportion as it is encouraged by delay in the administration of the laws, he entertains no doubt but when the different tribunals are established in the full exercise of their powers, that the suits now depending will soon be brought to a determination, and that in future, causes will be decided, with all the expedition necessary to give full effect to the principles of the Regulations. The monthly and half-yearly reports required from the judges, by the 18th Regulation passed in 1793, will afford the most satisfactory evidence, how far these expectations are realized; and that the Governor General in Council may have the fullest information before him, regarding any impediments that may arise in the collection of rents or revenues at the time they occur, and when a judgment may be best formed of the cause and extent of them, he determines that the board of revenue be directed to submit to him any representations of the nature of those alluded to in their letter, which may hereafter be made to them.

32. With a view however to afford to the proprietors and farmers of land, a ready means of

of realizing arrears from their under-renters, which may be so considerable as to embarrass them in making good their payments to government, and to render more efficient the powers of distraint vested in persons entitled to collect rents or revenues; the Governor General in Council now determines to pass a Regulation, containing provisions to that effect, conceiving also, that one appeal to the judge, from decisions for money or personal property, passed by the register under the 8th Regulation of 1794, and by the commissioner under the 40th Regulation of 1793, will be sufficient for the purposes of justice, or at all events, that any advantages that could arise from admitting of a further appeal to the provincial courts, would

STATEMENT exhibiting the Poore Towjee Balances and Surplus

Years.	B A L A N C E.			
	Bengal.	Behar.	Orissa.	Total.
1784	20,31,730 9 6 3	3,38,500 11 4 2	19,274 13 — 0	23,89,506 1 11 2
1785	17,14,216 1 15 2	2,56,795 12 6 0	10,283 15 13 0	19,81,295 13 14 2
1786	12,00,490 1 1 0	2,81,258 12 16 0	44,520 6 10 0	15,26,277 4 7 0
1787	20,00,387 10 13 3	49,694 9 2 0	— — — —	20,50,082 3 15 3
1788	11,42,306 8 12 2	8,019 12 — 0	— — — —	11,50,326 4 12 2
1789	8,03,784 7 5 3	42,992 15 16 0	— — — —	8,46,777 7 1 3
1790	19,36,880 6 6 3	2,18,730 4 17 0	1,254 13 — 1	21,56,865 8 4 0
1791	13,37,770 5 18 2	1,24,583 7 1 2	3,59,619 9 5 3	18,21,973 6 5 3
1792	9,24,258 6 6 1	27,308 3 3 3	69,985 15 17 0	10,21,552 9 7 0
1793	15,84,562 10 8 3	42,256 15 6 0	99,578 4 11 0	17,26,397 14 5 3
1794	16,53,265 15 — 3	19,828 2 10 1	1,86,647 12 15 0	18,59,741 14 6 0

A. D. 1795. REGULATION XXXV.

A REGULATION for better enabling individuals to recover arrears of rent or revenue due to them.—Passed by the Governor General in Council, on the 27th March 1795; corresponding with the 16th Chyte 1201 Bengal Era; the 21st Chyte 1202 Fussily; the 16th Chyte 1202 Willaity; the 21st Chyte 1852 Sumbut; and the 5th Ramzaan 1209 Higeree.

GOVERNMENT not admitting of any delay in the payment of the public revenue receivable from proprietors and farmers of land, justice requires that they should have the means of levying their rents and revenues with equal punctuality, and that the persons by whom they may be payable, whether under-farmers, dependent talookdars, ryots, or others, should be enabled, in like manner, to realize the rents and revenues from which their engagements with the proprietors or farmers are to be made good. Regulation XVII, 1793, was enacted with a view to enable all of the above-mentioned descriptions of individuals, to enforce payment of arrears of rent or revenue, without application to the courts of judicature, as far as the amount might be realizable from the crops and personal property of the defaulter, leaving him to sue in the courts for redress, in the event of any sums being unjustly exacted from him. This was the leading principle of the regulation; but to prevent so extensive a power being abused, on the first delegation of it, provisions were made for obliging the distrainer to withdraw the attachment on property, in the event of his demand being contested by the defaulter, and of his giving security to try the justness of it, within a specific time in the court of judicature, and to pay interest on the amount, with costs, in case of its being decreed to be due. These provisions, however, have been found to counteract the object of the regulation, by the delay often unavoidable, in bringing suits to a conclusion, and the opportunity which they afford to defaulters, of protracting the discharge of just demands. In large estates, in which extensive tracts of country are underfarmed, the under farmers often fall in arrear to so considerable an amount, as to render the realizing of the deficiency by the distress of their personal property, impracticable. In such cases, the proprietors or farmers are obliged to sue the defaulter, or his surety, in the dewanny adawlut for the recovery of the arrears; but as the persons to whom the arrears may be due, are not allowed any suspension in their payments to the public, whilst the suit is depending, the lands of proprietors are liable to be sold, and the persons and property of farmers are subject

would be more than counterbalanced, by the delay in the determination of causes of more importance that would necessarily arise, from the great portion of the time of the zillah and city courts, and the provincial courts of appeal, which would be occupied in making up the records of the proceedings in these petty causes, and in the decision of them. He is therefore of opinion, that the decisions of the judges in appeal, in these petty causes, should be final, and accordingly records the following drafts of Regulations to stand as the 35th, 36th and 37th Regulations of 1795, containing provisions for the above, and the other purposes specified in the preambles to them.

Collections in Bengal, Behar, and Orissa, from 1784 to 1793.

	S U R P L U S.			
	Bengal.	Behar.	Orissa.	Total.
- - - -	- - - -	- - - -	- - - -	- - - -
- - - -	- - - -	- - - -	- - - -	- - - -
- - - -	- - - -	- - - -	- - - -	- - - -
- - - -	- - - -	- - - -	- - - -	- - - -
- - - -	- - - -	- - - -	- - - -	46 9 — 0
46 9 — 0	- - - -	- - - -	- - - -	1,05,239 6 9 1
74,400 12 9 1	30,838 10 — 0	- - - -	- - - -	9,652 2 17 3
- - - -	9,652 2 17 3	- - - -	- - - -	33,008 12 13 2
19,826 12 18 1	13,181 15 15 1	- - - -	- - - -	1,19,986 4 5 1
32,617 3 1 0	87,369 1 4 1	- - - -	- - - -	3,67,042 1 18 3
2,83,159 13 11 3	83,882 4 7 0	- - - -	- - - -	4,27,183 2 13 0
3,42,417 4 17 2	84,770 13 15 2	- - - -	- - - -	

subject to attachment, for deficiencies arising not from their own misconduct or mismanagement, but from breach of engagements on the part of their under-farmers. To obviate the above inconveniences, the following rules have been enacted.

II. Sections IX, and X, Regulation XVII, 1793, by which distrainers are required to withdraw the attachment on distressed property, on the person from whom the arrear is demanded, denying the justness of the demand, and giving security to have it tried in the Dewanny Adawlut within a certain time, and to pay interest to the date of the decree, together costs, in the event of the demand being decreed to be just, are hereby rescinded, together with the following Clause of Section VIII, of that Regulation, viz. "or he shall contest the demand, and procure the attachment to be withdrawn in the manner hereafter specified."

III. In future, distrainers are permitted to affix their signature only to writings for the attachment of property, instead of both their seals and signatures as required by Section VIII, Regulation XVII, 1793.

IV. Section XXII, Regulation XVII, 1793, regarding the mode of selling distressed property, is hereby rescinded, and the rule contained in the following section is adopted in lieu of it.

V. After the expiration of the fifth day, and before the elapse of the eighth day, calculating from the day following the day on which the attachment of the property of a defaulter shall have taken place, or, if the property attached shall consist of crops, or other un-gathered products of the earth, after the elapse of the fifth day, and before the expiration of the eighth day, commencing from the day following the day on which such crops or products may have been stored as directed in Section XIII, Regulation XVII, 1793, the distrainer shall apply to the cauzy of the pergunnah to have the same appraised and sold. Upon the receipt of such application, the cauzy shall proceed as follows. He shall fix up, on the outer door of his own house, and at the place at which he may determine to dispose of the property, a list of the property attached, with a notice, which shall specify:—Firstly, the place at which the property is to be sold, which shall be on the spot where it may be lodged by the distrainer, or at the nearest gunge, bazar, or haut, or any place of public resort, where the cauzy may be of opinion it is likely to sell to the best advantage; Secondly, the day

Sections IX, and X, of Regulation XVII, 1793, and part of Section VIII, rescinded.

Distrainers allowed to affix their Signature only to writings for the distress of property.

Section XXII, Regulation XVII, 1793, regarding the Sale of distressed property rescinded.

Rules regarding the Sale of distressed Property.

Distrainer to apply to the Cauly of the Pergunnah to sell the Property. Acts to be done by the Cauly on receipt of the application, viz. to publish at the places herein specified, a List of the Property; the Place of Sale;

the Day of Sale;

and the Hour of the Day when the Sale is to be made; to appoint Appraisers to value the Property

to fix up the Paper of Appraisal at the Places herein specified; to cause the Property, or Samples of it, to be brought and exposed at the Place of Sale;

to put up the Property to Sale in one or two, or more Lots; to dispose of the Property to the highest Bidder; to return any Overplus in the Proceeds to the Defaulter; to sell further Property for any Deficiency; and to examine and check the Distraîner's Statement of Expenses attending the Attachment and Sale. Penalty for Distraîner's disposing of distrained Property in any manner excepting that here-in directed.

Section XXVI. Regulation XVII, 1793, rescinded.

New Rule regarding the Payment of the Purchase-money for distrained Property.

Native Commissioners, appointed under Regulation XL, 1793, empowered to sell distrained Property.

Rules for enabling Proprietors and Farmers of Land to recover more expeditiously Arrears exceeding Five hundred Rupees, due on account of the past or current years, or that may hereafter become due.

Proprietor or Farmer to serve the Defaulter with a written Demand for the Arrear.

day on which it is to be sold, which shall be the fifteenth day, commencing from the day following the day on which the attachment may take place, unless the property shall consist of crops or other ungathered products of the earth, in which case, the sale shall be made on the fifteenth day, calculating from the day following the day on which such crops or products may be stored as directed in Section XIII, Regulation XVII, 1793; and Thirdly, the time of the day when the sale is to be made, which shall be during the hours of business, when the greatest number of people may be supposed to assemble. The cauzy shall nominate two creditable persons, competent by their profession, trade, or occupation, to appraise the property. The persons so appointed, shall appraise the property according to the current price which the several articles may then bear in the country, and shall deliver the particulars of the appraisal in writing, and attest the same with their signatures, and shall certify in writing at the foot of the paper, that they have appraised the property according to the best of their knowledge and judgment. The cauzy shall affix his seal to the paper of appraisal, and cause it to be stuck up on the outer door of his own house, and at the place where the property is to be sold. The property shall be brought to the place of sale on the morning of the day of sale, in order that it may be examined by the persons intending to bid, unless it shall consist of grain or other products of the earth, the removal of which would be attended with considerable expense, in which case, samples only, indiscriminately taken from each article, shall be brought to the place of sale, and exposed for the purpose above mentioned. The property shall be put up to sale in one lot, or in two or more lots, as the cauzy may think advisable. The property shall be disposed of for the highest price that may be offered for it. If the property shall sell for more than the amount of the arrear, the overplus, after deducting the charges attending the attachment and sale of it, shall be returned to the defaulter. If the proceeds of the sale shall be insufficient for the discharge of the arrear, and the expenses attending the attachment and sale, the distraîner shall be at liberty to attach other property belonging to the defaulter, and to cause it to be sold to make good the deficiency. The cauzy is in every case to examine the distraîner's statement of the expenses consequent to the attachment and sale of the property, and to reject any part of it that may appear to him unreasonable. If any person vested with the power of distraint, shall sell or dispose of property which he may have attached for arrears of rent or revenue, in any other mode than that prescribed in this section, he shall forfeit the arrear for which the distress may be levied to the defaulter, and make good to him the value of the property sold or disposed of, with all costs of suit.

VI. Section XXVI, Regulation XVII, 1793, regarding the payment of the purchase money of distrained property, is hereby rescinded, and the rule contained in the following section is enacted in lieu of it.

VII. The property shall be paid for in ready money at the time of the sale, and the purchaser shall not be permitted to carry away any part of the property, which shall not have been paid for. Should the purchaser fail in the payment of the whole or part of the purchase-money, within five days, calculating from the day following the sale, the whole of the property, or the part of it which may be unpaid for, shall be resold by the cauzy, on such day as he shall fix, for the best price that may be offered for it. The defaulting purchaser shall forfeit to the distraîner, ten per cent. on the amount of the price at which he shall have purchased the property so re-sold; and make good to him any loss that may arise, as well as the expenses that may be incurred on the re-sale. If any profit shall accrue on the re-sale, it shall be carried to the credit of the defaulter.

VIII. To facilitate the sale of distrained property, every person having a commission from the judge of the zillah to hear and determine civil suits not exceeding fifty rupees, under Regulation XL, 1793, is authorized and required to dispose of, under the rules prescribed to cauzies in Regulation XVII, 1793, and this regulation, any property that may be distrained in the pergunnah in which he may reside, and for the sale of which, application may be made to him. The cauzies are likewise to continue to exercise the authority vested in them by Regulation XVII, 1793, and this regulation, and where a greater number of persons to be vested with this authority, shall be requisite in any pergunnah, for facilitating the sale of property, the judge is empowered to appoint them. But no person vested with the power of disposing of distrained property, shall sell property that may have been distrained for arrears due to himself. Persons of this description, having occasion to levy arrears by distress, are to apply to some other person duly empowered for the sale of the property.

IX. To enable proprietors of land, and farmers of land holding their farms immediately of government, to recover, more speedily, arrears of rent or revenue, which, from the largeness of the amount, cannot be immediately realized by a levy of distress on the personal property of the defaulter, such proprietors or farmers, who may now have on account of the current or past Bengal, Fussily, or Willaity year, or who may hereafter have on account of the current or any future year of those eras, a demand on any of their dependent talook-dars, under-farmers, or ryots, or their sureties, for an arrear of rent or revenue, exceeding five hundred Sicca rupees, are empowered to proceed for the recovery of the amount in the manner hereafter specified.

X. The proprietor or farmer shall cause to be delivered to the defaulter, or to be stuck up at the outer door of his immediate or usual place of residence, a statement of the arrear claimed, with a notice subjoined to the statement, that if he shall fail to discharge the amount within three days, calculating from the day following the day on which the statement may

may be so delivered to him, or fixed up, he will be proceeded against, as authorized in the following sections.

XI. If the defaulter shall fail to discharge the demand by the time limited in the written notice, the proprietor or farmer, is to present in person, or through an authorized vakeel of the court, a petition to the judge of the dewanny adawlut to which the defaulter may be amenable, praying that he will cause the defaulter to be committed to close custody, until he makes good the amount of the arrear claimed, with interest from the date of the delivery or fixing up of the notice, as directed in the preceding section, to the date of the payment of it. The petition shall be accompanied by a copy of the statement of the demand, and of the written notice directed to be subjoined to it, without which, the judge shall not receive the petition.

XII. First, On receipt of the petition, and the statement with the subjoined notice, the judge is immediately to issue a summons to the person from whom the arrear may be claimed, requiring him to appear, without delay, either in person, or by an authorized vakeel of the court, and to deliver in an answer to the demand, with any papers or vouchers he may have to exhibit against the demand, the amount of which is invariably to be specified in the summons.

Second, In cases in which the judge shall have ground to apprehend that the person from whom the arrear may be demanded, will abscond, he is empowered to require him to give personal security for his appearing, and delivering himself up into the custody of the court, in the event of his ordering him to be committed to confinement under the following section, and in default of his giving such security, the judge shall forthwith order him to be committed to custody.

Third, The judges are empowered to proceed on applications for the confinement of defaulters, as authorized in this regulation, out of court, or when the courts may be adjourned, notwithstanding any thing that may be said to the contrary in any regulation passed prior to this date.

XIII. First, On the appearance of the person from whom the arrear may be claimed, or his vakeel, the judge shall peruse his answer to the demand, and cause to be produced the engagements under which the arrear may be demanded, and the vouchers for the payments made under it, which the parties respectively are required to have ready to exhibit, and after a summary examination of them, and any enquiry which he may deem it necessary to make, if it shall appear to him that the amount demanded, or a sum exceeding five hundred Sicca rupees, is due to the party claiming the arrear, he shall commit the defaulter to close custody until he discharges such arrear, or the sum so appearing to be due, with interest at the rate of twelve per cent. per annum, from the date on which the statement and notice was delivered to him, or fixed up as directed in Section X. to the date of payment, or the person claiming the arrear, shall apply for his release, or until by a regular suit to be commenced in the dewanny adawlut under Section XIX, the amount or sum for the discharge of which he may have been committed to custody on the above directed summary enquiry, shall be found on a regular judicial investigation, not to be due from him.

Second, If the person summoned under Section XII, shall not appear as required by the prescribed time, and shall not show satisfactory cause to the judge for not so appearing, the judge shall proceed upon the documents and vouchers of the party claiming the arrear, and make an order against the defaulter for the payment of the sum which may appear due from him on such examination, and cause him to be immediately committed to confinement.

XIV. When a judge shall commit a defaulter to confinement under the preceding section, he shall enter on his proceedings, the sum that may appear to him due from the defaulter, and a list of the papers and documents, on the inspection of which, he may have grounded the order for his confinement.

XV. Proprietors or farmers now having suits depending in any of the zillah or city courts for arrears, being of the description of the arrears specified in Section IX, are declared to be at liberty to withdraw such suits, and to proceed against the person from whom they may claim the arrears, in the manner above authorized.

XVI. On making the summary investigation directed in Section XIII, if the judge shall be of opinion, that the arrear demanded, or a sum not exceeding five hundred Sicca rupees is not due, he shall not confine the person from whom the arrear may be claimed, but shall leave the proprietor or farmer to institute a regular suit in the adawlut for the amount of his demand; and if the person from whom the arrear may have been claimed, shall have appeared in person or by vakeel, the judge shall cause the claimant to the arrear to pay to him in the former case, such sum as may appear adequate to his trouble, or any loss that he may have incurred in consequence of his having been caused to attend in person; and in the latter, the charges of his vakeel, or any other expenses he may have incurred on account of the process instituted against him.

XVII. The confinement of a person under Section XIII, shall not be considered to preclude the proprietor or farmer from distraining the personal property of the defaulter for the recovery of the arrear for which he may have been imprisoned, or for any other arrear.

Proprietor or Farmer to apply by Petition to the Court, to have the Defaulter confined, if he fails to discharge the Arrear. Petition to be accompanied with a Copy of the written Demand, and the Judge not to receive the former without the latter.

Judge to summon the Defaulter to appear in person, or by Vakeel.

Cases in which the Judge may take Security for the Defaulter's delivering himself up to the Court.

Judges may proceed on Applications for the Confinement of Defaulters, out of Court, or when the Court is adjourned.

Judge, on the Appearance of the stated Defaulter, to enter into a summary Enquiry into the Demand, and to confine the Defaulter, if the amount claimed, or a Sum exceeding Five hundred Sicca Rupees, shall appear due from him. When Defaulters so confined shall be entitled to their Discharge.

Judge to proceed ex parte, in the event of the Defaulter not appearing by the prescribed time.

Entries to be made by the Judges on the Proceedings of the Court, on their confining Persons under Section XIII.

Proprietors or Farmers, having Suits now depending in the Zillah or City Courts for Arrears, may proceed for the Recovery of them as above authorized.

Judge how to proceed, if the Arrear, or a Sum not exceeding Five hundred Rupees, shall not appear to him due from the Party summoned.

Proprietors and Farmers may distraim the personal Property of Defaulters whom they may have caused to be confined.

Persons paying Demands to avoid being summoned under Section XII, or Shaws declared due by the Judge to avoid being confined under Section XIII, may sue in the Dewanny Adawlut for the recovery of what they may deem not to have been due from them.

Preceding Rules regarding the recovery of Rents and Revenues due to Proprietors and Farmers, applicable to Managers of Estates, and to Collectors holding Lands in attachment.

Regulations respecting
Appeals and Judicial
Proceedings.

XX. The rules in the preceding sections, regarding the recovery of arrears of rent or revenue due to proprietors and farmers of land, are to be considered equally applicable to the managers of the estates of disqualified proprietors, and of joint undivided estates, and to collectors holding lands in attachment for the purpose of adjusting the public assessment on them, or for any other purpose.

A Regulation for repealing Section VII, Regulation VIII, 1794, and empowering the Judges of the Zillah and City Courts to hear Appeals from decisions which may be passed by their Registers under that Regulation, and rendering final the decisions of the Judges in all such Appeals where the Suit may be for Money or personal Property; for making final the Decrees of the Judges of the Zillah and City Courts, in Appeals from decisions passed by the Native Commissioners appointed under Regulation XL, 1793; for rendering Serberakars or Managers of joint undivided Estates, eligible to the Office of Commissioner for hearing and deciding Suits under Regulation XL, 1793; for providing against the loss or miscarriage of the proceedings in trials referred by the Judges of Circuit to the Nizamut Adawlut, or the sentences or orders of that Court on such trials; and for establishing another Court of Dewanny Adawlut in the Districts now comprised in the Zillah of Burdwan. Passed by the Governor General in Council on the 27th March 1795; corresponding with the 16th Chyete 1201 Bengal Era; the 21st Chyete 1202 Fussily; the 16th Chyete 1202 Willaity; the 21st Chyete 1852 Sumbut; and the 5th Ramzaan 1209 Higeree.

THE appeal immediately to the provincial courts of appeal, from decisions passed by the registers, allowed by Section VII, Regulation VIII, 1794, interfering considerably with the more important duties of those courts; and the Governor General in Council being of opinion, that from decisions passed by the registers to the zillah and city courts for money or personal property under Regulation VIII, 1794, and from decisions of the native commissioners appointed under Regulation XL, 1793, one appeal to the judge of the zillah or which might be expected to result from allowing of a further appeal to the provincial courts of appeal, from the decisions of the judges of the zillahs and cities, would be more than counterbalanced by the delay in the determination of causes of greater importance that must necessarily arise from the considerable portion of the time of the zillah and city courts, and the provincial courts of appeal, which would be occupied in preparing and transmitting the records of the trials in these petty causes, and in the decision of them; and with a view to render serberakars or managers of joint undivided estates, eligible to the office of commissioner for the decision of suits under Regulation XL, 1793; and to provide against the undue detention of prisoners in confinement, or delay in the execution of sentences or orders of the Nizamut adawlut, by the loss or miscarriage of the proceedings in trials referred to that court, or of the sentences or orders on such trials; and to accelerate the decision of civil suits arising in the districts now comprised in the zillah of Burdwan, which, from the great extent of the zillah, have been found too numerous for one court to determine with sufficient expedition; the following rules have been enacted:

II. Section VII, Regulation VIII, 1794, empowering the provincial courts of appeal to hear appeals from certain decisions passed by the registers, to the zillah and city courts under that regulation, is hereby rescinded.

III. First. From all decisions in suits for real property, and for money or personal property, the amount or value of which shall exceed twenty-five Sicca rupees, that may be passed by the registers to the zillah and city courts, in virtue of the powers vested in them by Regulation VIII, 1794, an appeal shall lie to the judge of the zillah or city court, under similar rules and regulations to those prescribed regarding appeals to the provincial courts of appeal, from decisions passed by the judges, with the qualifications specified in the two following clauses.

An Appeal from the Decisions of the Registrars, excepting for Money or personal Property not exceeding Twenty-five Rupees, to lie to Judges of the Zillahs and Cities

Third. On the judge admitting an appeal from the decision of his register, he shall cause to be endorsed on the back of the petition, the word "admitted" (Munzoor), and shall have the seal of the court affixed thereto, and attest the endorsement with his signature. He shall cause the petition so endorsed to be sent to the register, who shall thereupon submit to the judge all the original proceedings and papers in the cause, with his original decree.

IV. The decrees of the judges of the zillah and city courts in appeals from decisions for money or personal property, passed by the registers under Regulation VIII, 1794, and also from the decisions of the native commissioners appointed to hear and determine suits under Regulation XL, 1793, are declared final, notwithstanding any thing that may be said to the contrary in any regulation enacted previous to this date. VIII. 1794, and from the

V. Serberakars, or managers of joint undivided estates, appointed under Section XXIII, XXIV, XXV, XXVI, Regulation VIII, 1793, are declared eligible to the office of commissioner for hearing and determining suits under Regulation XL 1793, in the zillahs in which the estates they may be appointed to manage, may be situated.

VI. Previous to the commencement of each circuit, the courts of circuit are to examine the lists of trials held on the preceding circuit, which may have been referred by them to the Nizamut Adawlut, and in the event of their not having received the orders or sentence of that court on any trial so referred, they are to report the same to the court; that in the event of the proceedings not having been received by the court, duplicates of such proceedings, or of the sentences or orders passed thereon, which may have miscarried, may be forwarded or issued before the commencement of the ensuing circuit, that the sentence or orders of the Nizamut Adawlut on such trials may be forthwith passed or executed.

VII. The districts now comprised in the zillah of Burdwan, shall be formed into two zillahs; the northern division to be denominated the zillah of Burdwan, and the southern division the zillah of Hoogly. The limits of each zillah are to be determined by the Governor General in Council. A Dewanny Adawlut superintended by one judge, shall be established in each zillah, with the same powers as the other zillah courts of Dewanny Adawlut. The judge of each court shall likewise be vested with the office of magistrate, with the same powers as the magistrates of other zillahs. The court so established in the northern division, shall be denominated, "The Court of Dewanny Adawlut for the Zillah of Burdwan," and the Court in the southern division, "The Court of Dewanny Adawlut for the Zillah of Hoogly." The half-yearly jail delivery directed to take place in the several zillahs by Section XL, Regulation IX, 1793, shall be made at Hoogly by the judge of the court of circuit for the division of Calcutta, who may proceed to the zillahs of Nuddea and Jessore; and the half-yearly jail delivery at Burdwan, by the judge of that Court, who may proceed to Midnapore and Beerbhoom, agreeably to Regulation VII, 1794.

A. D. 1795. REGULATION XXX.
A Regulation for better enabling the Sudder Dewanny Adawlut to judge of the progress made by the Zillah and City Courts, and the Provincial Courts of Appeal, in determining the Suits now depending before them, and also of the expedition with which Suits hereafter filed may be decided.—Passed by the Governor General in Council, on the 27th March 1795, corresponding with the 16th Chyte, 1201, Bengal Era; the 21st Chyte, 1202 Fussily; the 16th Chyte, 1202 Willaity; the 21st Chyte, 1852 Sumbut; and the 5th Ramzaan, 1200 Higeree.

TO assist the court of Sudder Dewanny Adawlut, in forming a judgment of the progress made by the zillah and city courts, and the provincial courts of appeal, in determining the suits now depending before them, and also of the expedition with which suits hereafter filed may be decided, the following rules are enacted.

II. By the last day of each month, the register to the ~~Sudder Dewanny Adawlut~~, shall prepare to be submitted to the court at their next meeting, a general report on the abstract registers required to be furnished by the zillah and city courts, by Section XI, Regulation XVII, 1793, for the preceding month. The report is to specify the number of suits appearing in the abstract register of each court, to have been determined by the judge, and by his register under Regulation VIII, 1794, and by the Native Commissioners appointed under Regulation XL, 1793, or adjusted by the parties.

III. The register is likewise to prepare, by the last day of each month, to be submitted to the Court at their next meeting, a report on the abstract registers required to be furnished by the provincial courts of appeal, by Section XV, Regulation XVIII, 1793, specifying the number of appeals and causes, determined or adjusted in the courts, in the preceding month.

IV. On the 15th February, and the 15th of August in each year, or at the first court which may be held after those dates respectively the register shall submit to the court, a report

Judge how to proceed
on admitting an Appeal
from the Register.
Register to submit the
original Proceedings and
Decree.

Decrees of the Judges made final in Appeals from Decisions passed by the Registers for Money or personal Property under Regulation
Decisions of the Native Regulation XL. 1793.

Managers of joint undivided Estates, made eligible to the Office of Commissioner under Regulation XL. 1793.

Provisions against the Loss or Miscarriage of the Proceedings in Trials referred by the Courts of Circuit to the Nizamut Adawlut, or of the Sentences or Orders of the Court on such Trial.

Additional Court of Dewanny Adawlut established in the Districts now comprised in the Zillah of Burdwan.

Half-yearly Jail Deliveries in the Zillahs of Burdwan and Hoogly, by whom to be made.

Regulation for judging
of the Progress of Suits
in Zillah and City
Courts.

Register to submit to the Court a monthly Report on the abstract Registers of the Zillah and City Courts.

What the Register's Report is to contain.

Register to submit a monthly Report on the abstract Registers of the Provincial Courts of Appeal.

Report to be submitted
by the Register on the
half-yearly Reports of

Zillah and City
courts of causes re-
maining undecided.

report on the last half-yearly reports, of causes depending in the zillah and city courts, which they are required to furnish by Section XI, Regulation XVIII, 1793. The report shall specify the number of causes depending before the judge, the register, and the native commissioners, in each zillah and city, and the number of causes depending in the preceding half-yearly report so as to exhibit a comparative statement of the number of suits depending in the period of the transmission of the two reports. The register is to annex to his report, a summary of the reasons assigned by the several courts, for any causes remaining undecided, which may have been inserted, as depending in any of their preceding half-yearly reports.

Register to submit a
similar statement of
suits, depending in the
Provincial Courts of
Appeal at the periods of
the transmission of their two last half-yearly Reports.

Register to notice in
his Report what Ab-
stract Registers or half-
yearly Reports have
not been transmitted.

Rules for facilitating
the preparing of the
Registers Reports.

Abstract to be inserted
by the Judges of the
Zillahs and Cities at the
foot of their monthly
abstract Registers.

V. The register is likewise to submit with the report, required in the preceding section, a similar report on the causes depending in the provincial courts of appeal, as appearing in their two last half-yearly reports.

VI. In the event of any of the zillah or city courts, or provincial courts of appeal, omitting to forward their monthly abstract registers, or half-yearly reports, in time to enable the register to submit the reports and statements above required, he is to notice the omission in his report, with the reasons for the deficient reports not having been forwarded, should any have been assigned by the courts.

VII. First. To enable the register to prepare the required reports and statements with greater facility, the following rules are prescribed.

Second. The judges of the zillahs and cities are directed to insert at the bottom of their monthly abstract registers, an abstract of the number of causes determined, as follows:

By the judge.	
In appeal from decisions of the register:	
Decreed or dismissed	2
Adjusted by razenamahs of the parties	2
	— 4
In appeal from decisions of the native commissioners:	
Decreed or dismissed	2
Adjusted by razenamahs of the parties	2
	— 4
Tried in the first instance by the judge:	
Decreed or dismissed	2
Adjusted by razenamahs of the parties	2
	— 4
By the register:	
Decreed or dismissed	2
Adjusted by razenamahs	2
	— 4
By the native commissioners:	
Decreed or dismissed	2
Adjusted by razenamahs of the parties	2
	— 4
TOTAL	20

Abstract to be inserted
by the Judges of the
Zillahs and Cities at
the foot of their half-
yearly Reports.

Third. The judges of the zillahs and cities are to insert at the bottom of their half-yearly reports of causes remaining undecided, the number of suits depending, as follows:

Depending before the judge:	
In appeal from decisions of the register	2
In appeal from decisions of the commissioners	2
Under trial before the judge in the first instance	2
	— 6
Depending before the register	2
Depending before the commissioners	2
	— 4
TOTAL	10

Abstract to be insert-
ed by the Provincial
Courts of Appeal at the
foot of their monthly
abstract Register.

Fourth. The provincial courts of appeal are to insert at the bottom of their monthly abstract registers, an abstract of the number of appeals or causes determined by them in the month, as follows:

Appeals:	
Decreed or dismissed	2
Adjusted by the razenamahs of the parties	2
	— 4
Causes tried before the court in the first instance:	
Decreed or dismissed	2
Adjusted by the razenamahs of the parties	2
	— 4
TOTAL	8

Fifth.

Fifth. The provincial courts of appeal are to insert at the bottom of their half-yearly reports, an abstract of the number of appeals or causes depending before them, as follows:

Appeals	2
Causes under trial before the court in the first instance	2
	—
TOTAL	4

RESOLUTIONS.

No. 34. Ordered, That the judge of Burdwan be informed, that the Governor General in Council has resolved, that the districts now comprized in the zillah of Burdwan, be formed into two zillahs, with a separate judge and collector for each zillah. That the Governor General in Council desires he will report to him the districts which he would recommend to be included in each jurisdiction, and the places at which it may appear to him advisable to establish the two courts, selecting those which, from their situation or other circumstances, may appear to him most convenient for the administration of justice, and best calculated for enabling the magistrate to preserve the peace of the country under his authority. That in proposing the limits to be assigned to each zillah, and fixing on the places at which the courts are to be established, he be informed, he is to avail himself of the local knowledge of the collector, but that his recommendation on these points, is to be guided by the considerations specified in the preceding paragraph.

Resolution respecting
Zillah Courts.

Appendix, No. 7.

Extract from Dr. Buchanan's Statistical Survey, Book IV. Chap. 7, on the District of Dinagepore.

"Although it appears evident from the Ayen Ackberry, that in the time of Ackber, there were no hereditary proprietors of land, in this part of the country, all the natives allege, that the office of zemindar has always been hereditary, which may, in some measure, have been the case. They then merely accounted to government for their receipts, and they pretend to say, that they have been injured by the new settlement. They allege, that formerly they were allowed great authority, both in criminal and civil causes, over the people whom they managed, which was a great source of emolument, being of course, venally administered; and although they were often squeezed by the Mogul officers, and, on all occasions, were treated with the utmost contempt, they preferred suffering these evils, to the mode that has been adopted; of selling their lands when they fall in arrears, which is a practice that they cannot endure. Besides, bribery went a great way, on most occasions; and they allege, that bribes included, they did not actually pay one half of what they do now, although nothing can be more moderate than the present assessment, which I am convinced does not amount to a tythe of the produce."

Appendix, No. 8.

Extract Proceedings of the Board of Revenue in Bengal, dated 21st January 1794, respecting the difficulties experienced by Zemindars, in collecting their Rents from the Ryots, under the Regulations.

To William Cowper, Esq. President, and Members of the Board of Revenue.

Gentlemen,

THE difficulty I found in realizing the last kist of Aughun from the Mahia Rajah, induces me to listen to his earnest request, of representing to you the hardship he sustains from one of his renters, who, destitute of good faith, and availing himself of the delay that necessarily attends the institution of law process, for the recovery of arrears of rent, is encouraged to withhold from him, his just dues. He begs leave to submit it to your consideration, whether or no it can be possible for him to discharge his engagements to government with that punctuality which the Regulations require, unless he be armed with powers as prompt to enforce payment from his renters, as government have been pleased to authorize the use of, in regard to its claims, on him; and he seems to think it must have proceeded from oversight, rather than from any just and avowed principle, that there should be established two methods of judicial process, under the same government; the one summary, and efficient for the satisfaction of its own claims; the other, tardy and uncertain in regard to the satisfaction of claims due to its subjects; more especially in a case like the present, where ability to discharge the one demand, necessarily depends on the other demand, being previously realized.

Letter from Collector
of Burdwan 9 Jan.
1794.

2. How far this representation of circumstances may be strictly correct, I shall be better able to judge when in possession of the Regulations of government entire; but there can be no doubt, as I have informed the rajah, that when completely furnished, they will be found to remove every reasonable cause of complaint of the nature of that under consideration; and I should, therefore, have declined troubling you on the present occasion, were it not that the instance adduced by the rajah, as concerning himself, and in support of the arguments above recited, is of a very grievous nature, as you will, I think, be convinced, from the following relation of the predicament in which he stands, in regard to his renter Banaresse Ghose.

6 R

3. I had

Letter from Collector
of Burdwan, 9 Jan.
1794.

3. I had the honour of addressing you under date the 28th August, on the subject of this person, who resides in Calcutta, and of urging arguments similar to the foregoing, on the part of the rajah, in the hopes of inducing you to cause the defaulter to be apprehended and conveyed either to the adawlut or to the sudder cutcherry of this district, in like manner as a defaulter to government had just before been treated; thinking not only that the process would be as justifiable towards the one, as towards the other, but that it would, moreover, be alike effectual, in recovering an indisputable demand; to which you were pleased to reply, under date 3^d September, that conceiving my arguments by no means incontestable, you did not think it expedient to afford the rajah the relief solicited, though you forbore entering into any discussion in regard to the justness of those arguments, or to furnish me with any train of reasoning, whereby I might have been able to convince him that he sustained no real hardship; contenting yourselves with referring me to the General Regulations, which direct, that to insure the punctual collection of the annual rents payable to zemindars by their farmers and ryots, they must have recourse to the rules of distraining their property, where any property can be found, and to the courts of justice, if they wish to attach their persons. Accordingly, not knowing of any property, and being of opinion that attachment of Banarassey Ghose's person, would be immediately followed by satisfaction of the demand, the rajah lost no time in making application to the dewanny adawlut; but has found, to his great disappointment and distress, that delay, greater than he could have imagined, does indeed, as it will be observed in Section I, Regulation XIV, necessarily attend the constitution of law procedure for the recovery of such demands; for some months are now elapsed, without its having been in the power of the zillah court to afford him the least redress, or without the defendant having been even brought to give answer to the plaint; and he, the defendant, still publicly appears in Calcutta without restraint, and in defiance of all law, civil and moral, continues to withhold from him the just dues, to the amount, at this present time, of Sicca rupees 47,643, as will appear by the enclosed statement; for the want of which sum, he has, more than once already, in the course of the present year, been in imminent danger of confinement in the common jail, and in default of which payment, should this application fail of compelling it (as well as of many others that are withheld under similar circumstances, to a very considerable amount), he verily believes he shall, at the close of the present month, find himself liable to the exercise of those powers, with which it has pleased government to arm the collector, in order to enforce (without suffering in its own case, the delay incident to a law process) the punctual payment of its dues, unless he should, by shutting himself up in his house, or otherwise concealing himself from the peons who may be sent to arrest him, determine to avail himself of the four weeks, which Section I, of Regulation XIV, allow him, of keeping himself from under restraint, to anticipate or embezzle the revenue that may remain uncollected; which, however, much it may eventually prove to be in his power to effect, he has at present, no thoughts of attempting, trusting rather to the reasonableness of his cause, and the justice of government, than to any advantage which might be taken of particular parts of the Regulations, under a persuasion there will not be refused to him the same powerful, prompt, and efficacious means of enforcing payment from his renters, that are used to recover the dues of government from himself, more especially, since the practicability of the latter, necessarily depends on the former being previously performed.

Burdwan, the 9th January 1794.

I have, &c.

(Signed) S. Davis, Collector.

Translate of a Paper received from the Maha Rajah Tezclund Bahadur.

THE arrear of rent on account pergunnah Baley, to the end of Poose 1200 B. S. amounts to S^r R^s 43,743, and the arrear on account of 1109, amounts to S^r R^s 3,900, in all 47,643, now due from Banarassey Ghose, farmer of that pergunnah, who absents himself, and fails in the performance of his engagements: I have many times, represented his conduct to the Huzzoor, and twice, made application to the adawlut; but without obtaining any satisfaction of the demand. I therefore request the case may be represented to the board of revenue, and application made to have the defaulter apprehended, and sent to the cutcherry, to discharge his engagements.

Agreed, That we answer the collector as follows:

Sir,

To Mr. S. Davis, Collector of Burdwan.

WE have received your letter of the 9th instant: as it would appear therefrom, that the Rajah of Burdwan had instituted a suit against Banarassey Ghose, in the dewanny adawlut: we desire that you will inform us, if in consequence of the non-attendance of the defendant, the judge made any application to the sudder dewanny adawlut, or took any other measures to enforce his attendance, or that of his authorized vakeel.

We are, &c.

Appendix

Appendix, No. 9.

Extract BENGAL Judicial Consultations, 22d April 1802.

(Civil.)

No. 6. ABSTRACT STATEMENT of Suits depending in the Zillah and City Courts, on the 1st January 1802.

Zillahs and Cities,	Before the Judge.	Before the Register.	Before the Native Commissioners.	TOTAL.
Baekergunge - - - - -	177	315	1,274	1,766
Benares City - - - - -	260	229	1,183	1,672
Behar - - - - -	1,209	2,041	337	3,587
Beerbhoom - - - - -	67	371	300	738
Bhaugulpore - - - - -	59	82	1,005	1,146
Burdwan - - - - -	191	1,303	7,625	9,119
Chittagong - - - - -	1,338	910	2,160	4,458
Dacca City - - - - -	365	254	333	952
Dacca Jelalpoore - - - - -	955	815	1,452	3,222
Dinapore - - - - -	148	396	5,514	6,058
Hooghly - - - - -	416	1,824	7,991	10,231
Jessore - - - - -	1,378	1,738	10,887	14,003
Juanpore - - - - -	207	272	566	1,045
Midnapore - - - - -	197	253	3,371	3,821
Mirzapore - - - - -	200	252	1,050	1,502
Momensing - - - - -	528	565	8,014	9,107
Moorshedabad City - - - - -	115	189	87	391
Moorshedabad Zillah - - - - -	27	1,762	16	1,805
Nuddea - - - - -	269	217	5,992	6,478
Patna City - - - - -	769	1,080	272	2,121
Purnea - - - - -	261	543	25,601	26,405
Rajshahy - - - - -	253	850	12,265	13,368
Ramghur - - - - -	95	243	474	812
Rungpore - - - - -	407	178	7,207	7,792
Sarun - - - - -	61	8	19,707	19,776
Shahabad - - - - -	-	-	-	-
Sylhet - - - - -	170	492	1,573	2,235
Tipperah - - - - -	152	182	10,461	10,795
Tirhoot - - - - -	1,938	391	3,253	5,582
Benares Court of Appeal - - - - -	-	-	-	52
Calcutta Court of Appeal - - - - -	-	-	-	156
Dacca Court of Appeal - - - - -	-	-	-	568
Moorshedabad Court of Appeal - - - - -	-	-	-	26
Patna Court of Appeal - - - - -	-	-	-	106

(Signed) JA^s STUART, Register.

Appendix.

Appendix, No. 10.

REPORTS FROM JUDGES AND MAGISTRATES,

In Answer to Interrogatories circulated by Lord Wellesley, in 1801 :—viz.

REPORT from Moorshedabad Court of Appeal and Circuit; of 26 January 1802.
 - - D° - - from Midnapore Zillah; - - - - of 30 January 1802.
 - - D° - - from Burdwan Zillah; - - - - of 9 March 1802.
 - - D° - - from Magistrate of 24 Pergunnahs; - - - - of 1 July 1802.

To N. B. EDMONSTONE, Esq.

Secretary to Government, in the Political Department, Cawnpore.

SIR,

Report from Moorshedabad Court of Appeal and Circuit: 26 Jan. 1802.

IN obedience to the commands of the honourable the Vice President in Council, communicated to us, in a letter from Mr. Secretary Dowdeswell, of date the 3d ultimo, we have the honour to transmit to you, copy of Interrogatories sent to us, on the 29th of October, by the Secretary to the Judicial Department; with our Replies annexed to the several points noticed therein;—which we respectfully request may be submitted to his Excellency the Most Noble the Governor General.

The dispersed situation of the members of these courts, on various official business, and the increased duties allotted to us, since we received the Interrogatories, has occasioned some delay in preparing a Report on a subject, which, embracing objects of weighty and serious consideration, required the deliberate attention and collective reflection of our several members; and we trust that this explanatory excuse will be favourably received by his Excellency.

Moorshedabad, }
 January 26, 1802. }

We have the honour to be, Sir,

Your very obedient servants,

(Signed) T. Pattle.

INTERROGATORIES from Government to the Provincial Court of Appeal and Circuit at Moorshedabad; received in a Letter from the Secretary to the Judicial Department, dated 29th October 1801 :—With the ANSWERS thereto, as submitted by the said Court.

Interr 1.—WHAT is the number of Appeals depending before your court?
 A. 1.—Twenty-six.

Interr 2.—What proportion does the number of Appeals now depending before your court, bear to the number of Appeals usually depending during the several years, commencing from the year 1793, to the present period?

A. 2.—On the 15th July 1800, the court of appeal submitted to the sudder dewanny adawlut, a progressive statement in detail, of causes filed and decided from the period of the court's institution in May 1793; continuing which statement to the present time, exhibits the following report, in answer to the 2d article of Interrogatories.

Filed from May 1793 to December 1794 inclusive	-	166
- - D° - - in the year - - 1795 - -	-	111
- - D° - - - - 1796 - -	-	94
- - D° - - - - 1797 - -	-	136
- - D° - - - - 1798 - -	-	113
- - D° - - - - 1799 - -	-	114
- - D° - - - - 1800 - -	-	102
- - D° - - - - 1801 - -	-	105

941

Decisions from May 1793 to December 1794 inclusive	-	52
- - D° - - in the year - - 1795 - -	-	39
- - D° - - - - 1796 - -	-	76
- - D° - - - - 1797 - -	-	169
- - D° - - - - 1798 - -	-	216
- - D° - - - - 1799 - -	-	133
- - D° - - - - 1800 - -	-	148
- - D° - - - - 1801 - -	-	91

945

Depending

Report from Moorshedabad Court of Appeal and Circuit, 26 Jan. 1802.

Depending at the end of -	-	1794 -	-	-	-	114
D° - - - - D° -	-	1795 -	-	-	-	195
D° - - - - D° -	-	1796 -	-	-	-	213
D° - - - - D° -	-	1797 -	-	-	-	180
D° - - - - D° -	-	1798 -	-	-	-	77
D° - - - - D° -	-	1799 -	-	-	-	58
D° - - - - D° -	-	1800 -	-	-	-	12
D° - - - - D° -	-	1801 -	-	-	-	26

From the above, the inference deducible is, that the number now depending bears a very reduced proportion to the balance of causes, usually pending heretofore before this court; and but for contingent and unavoidable circumstances, the trifling number still remaining would have been reduced, at least one-half.

Interr 3. What number of causes was decided in the past year, by your court?
 A. 3. Ninety-one.

Interr 4. What number of causes do you suppose must necessarily be depending before your court; and what is the reason that the number of causes depending before your tribunal, is not reduced as low as you think it might be reduced?

A. 4. We think, on the average of former years, about one hundred and ten causes more than twenty will generally remain on file, not from inability on the part of the court to clear the whole off, but because, from the nature of the routine of the judicial business, all the papers will not be filed in such regular and rapid progression, as to admit of a file being entirely cleared; and as we think, thereby, the number is now, and always will be, reduced as low as it can or ought to be, all circumstances considered, we do not feel ourselves called upon to show cause for non-reduction, under the position assumed in this query.

Interr 5. Are you prepared to suggest the establishment of any rules which (consistently with the due administration of the laws) would expedite the decision of suits? Are you of opinion, that the object would be in any degree promoted, by leaving it optional to the different tribunals to commit the depositions of witnesses, in causes not appealable to a higher tribunal, to writing, or not, as the judges might think proper?

A. 5. We are not prepared to suggest the establishment of any rules, which, consistent with the due administration of the laws, would expedite the decision of suits; and from the state of the files, as exhibited by the half-yearly reports of the several adawluts in the division of the files, it does not appear to us that any such rules are wanted. We are not of opinion that the object would be in any material degree promoted, by leaving it optional to the different tribunals to commit the depositions of witnesses, in causes not appealable to a higher tribunal, to writing, or not, as the judge might think proper. All original causes, except such as should be entertained in a court of appeal, by especial direction of the sudder dewanny adawlut, for an amount not appealable to the sudder dewanny adawlut, are appealable to some higher tribunal.

Interr 6. Are you of opinion that it would be advisable to extend the jurisdiction of the native commissioners, to suits for sums exceeding 50 R^s, and that of the registers, to sums exceeding 200 R^s? What is the amount to which you would recommend the courts of the commissioners, and of the registers, should be extended; and to what degree, would the general administration of justice, in the division subject to your jurisdiction, be expedited by the adoption of this arrangement?

A. 6. We are not of opinion that it would be advisable to extend the jurisdiction of the native commissioners to suits for sums exceeding 50 R^s. The number of causes usually depending before them, appears as great as they can be competent to decide, consistently with the due administration of justice. In some zillahs the number is already so great that the general administration of justice must be impeded, by adding thereto. We think that while the amount appealable to the sudder dewanny adawlut, continues fixed at 5,000 R^s, the jurisdiction of the registers might be advantageously extended to 300 R^s, with appeal to the judge;—not because we conceive that the general administration of justice would in any degree, be expedited, by the adoption of this arrangement; but because it would relieve the claimants to small debts from much personal trouble and vexation, by giving them the benefit of a local appeal to the judge's court, and preventing their being harassed by appeals to a distant tribunal.

Interr 7. Has litigation been checked by the establishment of the fee paid to government on the institution of suits, of the fees paid to the vakeels, of the fees paid on exhibits in the courts of judicature, and of the stamp duties? Do you consider these several charges attending the institution of law suits, to be too considerable, or otherwise?

A. 7. The increased expense of law suits has never been found to check litigiousness. On the contrary, it has been generally observed, that litigiousness is encouraged thereby, in the hope that the certainty of the expense, added to the uncertainty of the result, might deter parties from defending, even just rights. On comparing the half-yearly reports of the several adawluts in this division, it does not appear that the number of suits filed since the establishment of the fee paid to government on the institution of suits, of the fees paid on exhibits in the courts of judicature, and of the stamp duties, differs much from the number filed, in a similar period previous thereto. As the fees paid to the vakeels were established by the same code of regulations as our court, we have no records to show what was the previous state

state of litigation. We certainly consider these several charges attending the institutions of law suits, to be sufficiently heavy in all cases; and in small suits, too considerable.

Inter^y 8. Do the fees paid to the licensed vakeels, on suits instituted or defended by them, constitute a sufficient inducement to men of character, and of proper qualifications, to undertake those situations? Are the vakeels attached to your court, persons of the above description; and are they in general, well acquainted with the printed Regulations?

A. 8. From the numerous and earnest applications made to us, on every occasion of a vacancy among the licensed vakeels, we are of opinion, that the fees paid to them on suits instituted or defended by them, constitute a sufficient inducement to men of character and proper qualifications to undertake those situations. The vakeels attached to our court, are persons of the above description, and are in general, well acquainted with the printed Regulations.

Inter^y 9. Has the establishment of licensed vakeels contributed to expedite the decision of suits, by bringing more speedily and accurately before the court, the merits of the suits instituted?

A. 9. The establishment of licensed vakeels can in no manner, expedite the decision of suits in appeal, nor can the vakeels be of any assistance, in bringing before the Court the merits of any suit, either more speedily, or more accurately. Each suit is heard in its numerical order, and its merits come before the court in the record from the original tribunal.

Inter^y 10. Do the vakeels in general, discharge their duty to their clients, with honour and fidelity?

A. 10. The vakeels attached to our court do, in general, appear to us to discharge their duty to their clients, with honour and fidelity.

Inter^y 11. Are the principal inhabitants of your jurisdiction as well acquainted, as individuals in general, can be supposed to be informed of the laws of the country?

A. 11. If by the laws of the country be meant the Koran and Shaster, the principal inhabitants of our jurisdiction, are well acquainted with the codes of their respective religions, as individuals in general, can be supposed to be informed. If the Regulations of government be also meant, we believe that they are known to few, except the vakeels and ministerial officers of the courts, and some principal landholders.

Inter^y 12. Are you prepared to state any alterations in the forms established for the trial of civil suits, which would expedite the decision of the suits, without endangering the due administration of the laws?

A. 12. We are not prepared to state any alterations in the forms established for the trial of civil suits. On a comparison of the date of institution, with the date of decision, in most suits in the several zillahs under our jurisdiction, the decision appears to be, as expeditious as is consistent with the due administration of the laws.

Inter^y 13. Have you in your court-room any place allotted for the bench of the judges, for the public officers, for the parties or their vakeels, for the witnesses, and for all persons who attend your court; and what forms and ceremonies do you observe in opening your court, or sitting in it?

A. 13. We have in our court-room, places regularly allotted for the bench of the judges, on a platform raised considerably; also a seat for the sheristadar, and the Company's vakeels; seats for the pleaders to sit upon, when not concerned in the suit trying, and fixed places allotted for the parties, their vakeels, the witnesses, and officers of court. The whole remaining space of the court-room is open to all persons who attend the court, either from business or curiosity. We observe no particular forms and ceremonies in opening the court, and sitting in it, except the ceremony of taking our seats on the bench, according to our respective ranks, and the form of calling on the business, in its regular rotation.

Inter^y 14. Are there any private schools or seminaries in the division under your jurisdiction, in which the Mahomedan or Hindoo law is taught; and how are those institutions maintained?

A. 14. As we understand this interrogatory has been sent to the zillah judges (who are certainly, from first residence, more competent than we can be, from passing cursorily through the mofussil, to report what private schools and seminaries there may be in their several districts) we have not thought it necessary to require them to report to us for the purpose of forming an answer, but we beg leave to refer to the information they may give in reply.

Inter^y 15. What is your opinion regarding the general moral character of the inhabitants of your division? Has the moral character of the inhabitants in general improved, or otherwise, by the system established by the British government for the administration of the laws, and for the conduct of the internal administration of the country?

A. 15. The general moral character of the inhabitants of our division seems, in our opinion, much the same, as we have always known the moral character of the natives in general. Ignorance, and its concomitant, gross superstition, an implicit faith in the efficacy of prayers, charms and magic, selfishness, low cunning, litigiousness, avarice, revenge, &c. regard to truth, and indolence, are the principal features to be traced. It does not strike us, that the system established by the British government for the administration of the laws, and for the conduct of the internal administration of the country, can have any influence on the moral character of the inhabitants in general, either by way of improvement or otherwise.

Inter^y 16. Are you of opinion, that the inhabitants in general of the division under your jurisdiction, consider their private rights and property to be secured by the present constitution

tion of the country, against infringement, either by the executive officers of government, or even by the supreme executive authority itself, or by individuals?

A. 16. From what comes under our observation, we are of opinion, that the inhabitants of this division, consider their private rights and property to be secured, by the present constitution of the country, against all infringement, either by individuals, or by the executive officers of government, and even by the supreme executive authority itself. But a question arises, whether this very security, and the ease with which they can prosecute the first executive officers of government, may not induce a contempt of the government itself. Individuals have now no other mode of encroaching on one another's rights, except by harrasing one another, through the forms of law, in our civil and criminal courts; and of this weapon of revenge, they seem to make a free use.

Inter^y 17. Are you of opinion, that the division under your jurisdiction is in a state of improvement, or otherwise, with respect to its population, cultivation, and commerce, and its buildings, or other works of religious, domestic, or other purposes; and on what grounds do you form your opinion?

A. 17. The face of the country shows much improvement in population and cultivation. We see no trace of increased commerce, nor of improvement in buildings, and other works of religious or domestic or other purposes. Individuals may occasionally build a temple, or dig a tank for public use; but similar endowments of former days are, at the same time, going to decay. Opulence itself seldom tempts to any improvement, in domestic comforts. We form our opinion from what comes within our personal observation during our official circuits, and occasional journeys for business or recreation, and on the conversation of well informed natives.

Inter^y 18. Are you of opinion, that the inhabitants of the division subject to your jurisdiction, are, in general, satisfied with the British government?

A. 18. From what we know of the general character of the natives, we are of opinion, that, however satisfied they must be, from the greater security which they now enjoy in their persons and property, than what they ever enjoyed under the former government, no reciprocal affection (correspondent attachment) is produced in them to the British government, or gratitude for such security; but they would see a revolution with apathy and indifference, and would submit to the tyranny of any future government, with perfect resignation. The dependants of the higher classes of Mussulmans, may be conceived dissatisfied with the government itself, as the cause of their losing all share in the executive administration.

Inter^y 19. Is the present system of police well calculated to ensure the apprehension of offenders?

A. 19. From the great number of offenders brought annually to trial, it would appear that the present system of police is well calculated to ensure the apprehension of offenders. We would at least hope, for the honour of human nature, that when the black catalogue of offenders apprehended is so large, few have escaped apprehension.

Inter^y 20. Are the police establishments, in the division subject to your jurisdiction, adequate to the duties required of them?

A. 20. Considering the prevention of crimes to be one of the objects of police, the police establishments in the division subject to our jurisdiction, are certainly not adequate to all the duties required of them; nor can much, in the line of prevention, be expected from 10 or 15 armed men in a jurisdiction ten cross square in extent, which comprizes upwards of four hundred square miles. In former addresses [A.] to the Nizamut adawlut, and to the committee of police, we have occasionally recommended an increase in these establishments; but no government ever did, or ever can defray the whole charge of police. Much gratuitous assistance is necessary, and is enforced in all governments. By the old constitution of this country, many casts and classes were bound to co-operate with the executive officers of police.

Inter^y 21. Are you of opinion, that the number of crimes committed annually, in the division under your jurisdiction, has increased or diminished, since the year 1793; and to what cause do you ascribe the increase or diminution?

A. 21. The criminal jurisprudence of these provinces, was assumed by the British government in December 1790. The number of persons tried by the original court of circuit from that time, till the institution of our court in May 1793, was 2,181. This list included several persons already in custody, but untied during the Naib Nazim's administration. The following is the annual comparison of the prisoners tried by our court, from the sessions of 1793, to the 1st session of 1801.

One year, including 2d Sessions 1793, and 1st Sessions 1794		1794	1795	1796	1797	1798	1799	1800	1801
D°	-	1794	-	1795	-	1796	-	1797	-
D°	-	1795	-	1796	-	1797	-	1798	-
D°	-	1796	-	1797	-	1798	-	1799	-
D°	-	1797	-	1798	-	1799	-	1800	-
D°	-	1798	-	1799	-	1800	-	1801	-
D°	-	1799	-	1800	-	1801	-	1802	-
D°	-	1800	-	1801	-	1802	-	1803	-

The number of crimes committed annually, in the division under our jurisdiction, appears, from this statement, to have increased since the year 1793. The causes to which we ascribe the increase, are the want of a preventive police, and the inefficacy of imprisonment, as a punishment for either reformation or example.

Inter^y 22.

urt of Circuit to Nizamut Adawlut, 7 Aug. 1798.

D^o of D^o - - - D^o - - 12 Oct. 1798.

D^o of D^o - - - D^o - - 14 Oct. 1799.

D^o of D^o - - - D^o - - 13 Feb. 1800.

D^o of D^o - - - D^o - - 24 May 1800.

D^o of D^o - - - D^o - - 14 July 1800.

D^o of D^o - - - D^o - - 7 July 1801.

D^o of D^o to Committee of Police, 17 Aug. 1799.

D^o of D^o to Nizamut Adawlut, 25 June 1796.

Inter^y 22.—What crimes of enormity are most prevalent in the districts under your authority; what is the cause of the prevalence of such crimes; and what are the means you would recommend to be adopted for their suppression?

A. 22.—Gang robbery is the only crime of enormity, prevalent in the division under our authority. The cause of its prevalence, and the means which we would recommend to be adopted for its suppression, are of too long detail to be introduced here, and may be found at full length, in our joint and separate addresses to government, and to the Nizamut Adawlut, noted in the margin.

Inter^y 23. Do the inhabitants of the division under your jurisdiction, keep arms in their houses? What description of arms do they retain; and for what purposes are the arms retained?

A. 23. Few of the lower classes of natives keep any other arms in their houses than lathies, or long thick bamboo bludgeons: the purpose for which they allege these to be retained, is to defend themselves from wild animals in the fields. The drooms and harrees keep spears of various shapes, for the declared purpose of destroying wild hogs; some of the richer munduls and the village watchmen have swords: these lathies and spears, and the tehenta or fishing, which the fishermen keep, as an implement of their trade, are the usual weapons found on decoits. They seldom use swords or guns; sometimes the decoits arm themselves with only the roybause, a long tapering solid bamboo pointed at one end, and hardened by fire; and every hedge can thus in a moment, furnish a deadly weapon. The middle and higher classes keep swords and daggers, chiefly as an appendage of dress.

Inter^y 24. Are there any brick or mud forts in your division? In what state are the forts, and what is the nature of their construction?

Inter^y 25. What proportion do the Hindoo bear to the Mahomedan inhabitants, in the division subject to your authority; and what do you suppose to be the number of the inhabitants of your division, of all descriptions?

Inter^y 26. What are the names of the peons possessing the highest rank and greatest opulence in the division subject to your jurisdiction? What number of followers, armed or otherwise, are they supposed to maintain in their service; and do they appear abroad with such followers armed?

A. 24, 25, and 26. As we find these interrogatories have been put to the several zillah and city judges, who are the only channel of information to whom we could refer on the points contained therein; we have not deemed it requisite to call upon them to report distinctly to our court, but beg to refer to their answers to government, for the detail called for in these three queries.

Inter^y 27. Are there any persons in the division subject to your authority, who are supposed to be disaffected to the British government? What are their names, and to what means do you resort for superintending their conduct? Have these persons, any influence in the division, and to what extent?

A. 27. We do not know of any persons in this division, who are supposed to be seriously disaffected to the British government. All the Mussulman remains of this former seat of government, are supposed to be more or less dissatisfied with a revolution, which annihilated their influence, and has shut them out from even subsistence; but we are not aware of any particular persons whose conduct requires to be superintended.

Inter^y 28. Are you of opinion, that it would contribute to strengthen the attachment of the natives to the British government in India, were that government to declare itself to be the sole source of honour within its territories; and to confer titles and other marks of distinction on its native subjects?

A. 28. Titles and other marks of distinction have in all governments, been found a cheap and effectual mode of rewarding merit, and of securing the attachment of subjects to their governments. At the early period of British influence in India, a mode was adopted for conferring titles on the natives; and we are unacquainted with the reasons of its discontinuance, or with any objection to its revival. The resident at the Durbar, by orders from the governor, used to obtain the patent of investiture from the nazim, which was afterwards bestowed, with a dress of honour by the governor, on the person to be ennobled. Though the honour was nominally conferred by the nazim, the natives felt and acknowledged, that it in fact came from the sole bounty of the head of the British government. While the natives consider the sovereign at Delhi to be the source of honour, we are not aware of any preferable mode of conferring marks of distinction on them, than through his nominal representative.

Inter^y 29. What is the state of the roads and bridges, or other public works in the division under your authority; and at whose expense are they kept in repair?

A. 29. We conceive that the zillah judges will report fully on the state of the roads, bridges, and other public works in their several districts. The high roads only which we travel on our circuit, can come within our observation. The high road of communication immediately through the city of Moorshedabad, is so completely out of condition, as to be absolutely impassable for carriages of every description, and calls loudly for us to report it, on this occasion; it is entirely cut up and full of holes, and the encroachments of the buildings in all directions, hardly leave room in some places, for the passage of palanquins. Our report of the 5th July 1800, addressed to government through the medium of the secretary in the revenue and judicial departments, is very full on the subject of the present state

state of the roads, bridges, &c. within the division under our authority, and treats especially (at considerable length) on the subject of not only the present condition of the roads, but also on that of keeping them in repair, and making new, where most requisite. As it would swell this answer materially, to make extracts here, we take the liberty to refer to the report itself, for our sentiments at large on the subject of roads, bridges, and other public works.

Inter^y 30. How are the convicts usually employed? And is there any manner of employing them, which appears to you preferable to the manner in which they are at present employed?

A. 30. The convicts are at present generally, and with beneficial effect, employed on the public roads. We are of opinion their services might be useful in the business of embankment, where works of that description, are carried on in the immediate vicinity of their jails. Our addresses to the Nizamut Adawlut of the 25th June 1798, and 28th of April 1800, treat in very full and most particular detail, the subject of enquiry in this interrogatory. We take the liberty of referring thereto, for a full and complete answer as to the most appropriate mode of employing convicts, which we trust will be deemed preferable to swelling this report beyond all bounds, by making extracts which must (to embrace the subject sufficiently) be very voluminous.

Inter^y 31. What is the state of the jails in your division?

A. 31. Our second judge (who is at present on circuit, holding the 2d sessions of 1801, and who has in his progress, visited the jails of zillabs Bhaugulpore, Purneah, Dinagepore, and Rungpore) reports, in answer to reference to him, that the state of the jails in all these places, is in every respect satisfactory,—that they are in good repair, kept clean, and generally well attended to; and as Mr. Rooke had not yet reached the Nattore station, the acting magistrate was called upon to report the state of the jail of Zillah Rajeshahy, who states, in consequence, that he considers the building perfectly competent to all requisite purposes; that it at present, wants some trifling repairs, which may be made for about two hundred rupees; and that he has at present, 586 prisoners of various descriptions. The jails of zillah and city Moorshedabad are all that remain further in our division: these, have been very recently visited by the senior judge, who on the 21st January reported fully on their state to the Nizamut Adawlut, describing the former, to be in the cleanest state, and best possible order, and that the prisoners appeared healthy and well governed, under rules and regulations of a salutary tendency, calculated to ensure order and regularity:—that the officers of the city jail were not equally attentive to their duty, or so careful as they might be to the preservation of the health of the prisoners, by due attention to the cleanliness of the jail; but the senior judge had reported, at the same time, that it appeared that the city jail was constructed on a very defective and objectionable plan, and had pointedly demonstrated the necessity that material alteration should immediately take place, and especially that drains to the different wards should be made to carry off filth of various descriptions, and to prevent the contagion of sickness (which had greatly prevailed) extending its baneful consequences. We do not think it necessary to particularize further his report on this jail, which, if it is thought necessary, may be referred to.

Inter^y 32. What is your opinion of the expediency of granting to zemindars, farmers, and other persons of character in your division, commissions empowering them to act as justices of peace? Do you think that such a measure, would contribute to the suppression of crimes, and to facilitate the apprehension of offenders? By what rules, would you regulate the extent of the jurisdiction of such persons? Would you confine it, to the estates or farms of the persons to whom the commissions might be granted, or otherwise?

A. 32. We are decidedly of opinion, that it would be expedient to grant to zemindars, commissions empowering them to act as justices of the peace, and that such a measure, would contribute to the suppression of crimes, and would facilitate the apprehension of offenders, by bringing to the assistance of police, all the zemindary establishments, whose cordial co-operation cannot now be expected under the orders of a tannadar, who at the head of 10 or 15 burkendosses, pretends to an authority paramount to that of the landholder himself, in his own estate: some restrictions will at the same time, be necessary for preventing the zemindars from perverting their magisterial authority to the purposes of revenue. As farmers have no permanent interest in the prosperity of the country, we apprehend that no restrictions would be sufficient for preventing their using such authority, as a weapon of oppression and extortion, to their own temporary benefit. We do not think that natives of even the most respectable characters, are likely to be tempted to give their gratuitous labour, as justices of peace; the jurisdiction of the zemindars should, in our opinion, be limited by the extent of their estates.

Inter^y 33. Are there any new rules or regulations which you would recommend to be adopted, as being calculated in your opinion, for the suppression of crimes in general?

A. 33. After our several addresses above quoted, we have nothing new to recommend as rules and regulations, calculated for the suppression of crimes in general.

Inter^y 34. What has been the operation of the late regulations respecting the tax on spirituous liquors, with regard to the vice of drunkenness? Are you of opinion, that the establishment of the taxes now levied on spirituous liquors, have rendered the vice of drunkenness more prevalent than it was previously to the establishment of these taxes?

A. 34. We cannot conceive how the establishment of a tax on spirituous liquors, should render the vice of drunkenness more prevalent than it was, previously to the establishment of the

the tax. At the same time, we have ocular demonstration, that the vice has not decreased. In Bengal, however, this vice is far from general; it is confined almost entirely to a few casts and classes, and to populous towns. The bulk of the labouring poor, never touch liquor.

Interr 35. Do any measures occur to you, the adoption of which, would in your opinion, contribute progressively to the improvement of the moral character of the inhabitants of the division?

A. 35. The moral character of a nation can be improved, by education only. All instruction is unattainable to the labouring poor, whose own necessities require the assistance of the children, as soon as their tender limbs are capable of the smallest labour. With the middle class of tradesmen, artificers and shop-keepers, education ends at ten years of age, and never reaches further than reading, writing (a scarcely legible hand) on a plantain leaf, and the simplest rules of arithmetic. We are not prepared to suggest any measures, the adoption of which, would, in our opinion, contribute progressively to the improvement of a people thus circumstanced.

Interr 36. In your opinion, what has been the effect of the Regulation, which declares persons convicted of the crime of perjury, liable to be marked on the forehead?

A. 36. We do not perceive any effects from the Regulation which declares persons convicted of the crime of perjury, liable to be marked on the forehead. In the course of our judicial duties, we still meet with the same barefaced disregard of truth, which always characterized the natives of India; we are however of opinion, that the terror of this stigma, should be retained in our code.

Interr 37. What has been the operation of the punishment of transportation, introduced by the British government?

A. 37. The punishment of transportation, introduced by the British government, falls chiefly on decoits; and yet the crime of decoity has not decreased, in the division under our authority. To judge therefore, of its operation by this result, it would follow, that the punishment is of no effect, and the terror of it, must daily diminish.

Interr 38. Are you of opinion, that the Mahomedan criminal law, with the alterations of that law, made by the British government, is administered with too much lenity, or too much severity; and what do you suppose to be the consequences produced by the operation of the spirit, in which the criminal law is in your opinion, administered?

A. 38. We are of opinion, that from the discretionary mode in which the Mahomedan criminal law (with the alterations of that law, made by the British government) is administered, the administration of it, admits both of too much lenity and too much severity,—at any rate, of too much uncertainty. An offence, which to one law officer, may appear sufficiently punished by a month's imprisonment, shall from another law officer, incur a sentence of three or more years. Even in the heinous crime of gang robbery, our records will show sometimes a sentence of 14 years transportation, and sometimes a sentence of two years confinement. The consequences which we suppose to be produced by the operation of this spirit, in which the criminal law is in our opinion administered, are contempt of the law itself, and encouragement to offenders. Though every criminal code must leave some discretion of punishment to the courts, particularly in the smaller offences, and breaches of the peace; yet in crimes of enormity, we think that the punishment ought to be specific, at least, hat some limit should be fixed to discretion. The English law fixes it in all cases in smaller offences, by marking the barrier, which the court's severity shall not exceed; in more serious crimes, by specifying the bounds of the court's lenity.

Interr 39. In what period does the judge, who makes the half-yearly jail deliveries, usually complete the circuit?

A. 39. The half-yearly jail deliveries of the out-zillahs, usually occupy four months; but the completion of the circuit, after the judges return to the sudder station, depends upon necessity or otherwise of his giving any of his time to the business of the Court of Appeal.

Moorsheadabad, Court of Appeal and Circuit,
the 25th January 1802.

(Signed) T. Pattle.
R. Roche.

P. S. The completion of the Answers to the foregoing Interrogatories, has been, from a great pressure of business, the necessity of distant references, and other circumstances, delayed until the period of their date, and of consequence the signatures of only two members of the courts are annexed, as the third judge was on the 10th of December removed from this station; but it is proper and necessary to add, that the Answers generally were prepared whilst Mr. Colebrooke was a member of these courts, and that he contributed full co-operation and active assistance, in preparing them.

(Signed) T. Pattle, sen. Judge.

TO GEORGE DOWDESWELL, Esq.

Secretary to Government, in the Judicial Department.

SIR,

I HEREWITH transmit, and request you will lay before Government, my Answers to the Interrogatories, received by me with your Letter of the 29th of October last.

I am, Sir, Your most obedient humble servant,

Zillah Midnapore,
30 January 1802.

(Signed) H. Strachey,
Judge, and Magistrate.

Answers from the Judge
and Magistrate of Mid-
napore, to Interroga-
tories: 30 Jan. 1802.

ANSWERS to the INTERROGATORIES received by the Judge and Magistrate of Midnapore, from the Secretary to Government in the Judicial and Revenue Department.

Answer to } 1.—THE number of causes depending before the judge register and native
Interrogatory } commissioners, on the 1st January 1802, was as follows:

Before the Judge	-	-	-	197.
the Register	-	-	-	253.
the Native Commissioners	-	-	-	3,317.

Interr 2. The number of causes usually depending before the judge and register, has been gradually diminishing since 1794 or 1795. The number depending before, and decided by, the native commissioners, has been during the same period, gradually increasing.

Interr 3. The number of causes decided in the year 1801, was as follows:

By the Judge	-	-	-	421.
By the Register	-	-	-	370.
By the Native Commissioners	-	-	-	14,559.

Interr 4. I cannot say positively, that as many causes as are now depending, must necessarily be so always; because that, depends on a great variety of circumstances, with some of which I have no concern. But as the business is now very nearly kept up, that is to say, as suits are decided, almost as fast as they can be prepared for decision; I can say in general, that I have no expectation their number will be reduced. I am now deciding suits which were instituted, in the months of August and September last.

2. Many delays occur in delivering answers, replies, and rejoinders, owing to the expense of stamped paper.

Interr 5. I am not prepared to suggest any rules (at least any, which I conjecture would be approved) by which the decision of suits would be expedited, consistently with a due administration of the laws.

2. From my answer to the last question, it will probably be thought no such rules are required here.

3. I doubt whether the object would be promoted, by leaving it optional with the judge, to take down in writing or not, the depositions of witnesses in suits not appealable to a higher tribunal. I think it might be attended with inconvenience, and possibly of dissatisfaction to the parties.

Interr 6. I should not at all object to the plan of empowering the registers and native commissioners to decide causes for sums exceeding 200 R^s and 50 R^s; but not conceiving it necessary for expediting the administration of justice, or rather for clearing the file (the sole view here proposed by Government, I believe); I deem it superfluous to recommend it. I profess myself, on other grounds, a zealous advocate for enlarging the powers of the Munsiffs; and I may embrace some opportunity of attempting to set forth the benefits to be derived, from such an arrangement. Here I will only observe, that the expense of prosecution in the Munsiff courts, bears no proportion to that of the dewanny adawlut; and that it is my opinion, the nearer we approach to the rule of granting to all, speedy justice, without any expense whatever, the nearer we shall in our judicial system, approach perfection.

Interr 7. Litigation may possibly have been checked by the fees and stamp duty; but I confess I consider the charges too high.

2. It will not, I imagine, be denied, that it is desirable the least tedious and least expensive mode of obtaining redress, should be open, where an injury has really been suffered. When a poor man has been oppressed, he should be freed from trouble and expense, and assisted and encouraged as far as possible, in prosecuting his complaint. He is not, in such a situation, a fair object for taxation. It does not become the ruling power, to add to his misfortune, by levying impositions upon him.

3. It is clear, that a ryot, from whom an increase of rent has been exacted, and instituting a suit for the same, must feel the charge of stamps and fees, to be a severe aggravation of his distress; nor can he console himself under the reflection, that the impositions are intended to check litigiousness; or that, for certain reasons of finance, it is expedient he should submit to new exactions.

4. The expense and delay to which ryots are subject in prosecuting their suits, are to my knowledge, excessive. For the truth of this, I would refer to the records of any register in Bengal. The duty of deciding revenue causes for a small amount, under the operation of the present regulations, has fallen chiefly on the registers. The rights of the inferior ryots, are seldom discussed in the superior courts.

5. The

Answers from the Judge and Magistrate of Midnapore, to Interrogatories: 30 Jan. 1802.

5. The welfare of those from whom all revenue and even subsistence, must be ultimately derived, who are the poorest, the weakest, and the most numerous, who constitute the bulk of the people, is a matter of importance, and not unworthy the notice of government. I have therefore thought it my duty, to dwell on this subject, with some minuteness.

6. It must, I am sure, constantly happen, that a ryot gives up his prosecution in despair, on finding the expense of continuing it, beyond his power to sustain.

7. Exaction of revenue, is peculiarly difficult of proof. Either no engagements exist, and no accounts can be found, or they are extremely defective and perplexing. It is not the original fee on the institution of the suit, but the subsequent charges on exhibits and on witnesses, that appear to me intolerable. I have often seen a suitor, when stripped of his last rupee, and called upon for the fee on a document, produce in court a silver ring or other trinket, and beg that it might be received as a pledge; and after all, perhaps he was cast for want of money, to bring proof.

8. I confess, I think such scenes in a court of justice, unpleasant to those who are entrusted with the administration of the laws; and not very creditable to government.

9. Formerly in these provinces, and it is still the case almost throughout the east, the cultivators of the soil, when oppressed beyond endurance, were accustomed to assemble in a crowd, with ploughs and other implements, and demand justice with violent and outrageous clamour. They still sometimes resort to this practice; though, with us it can avail them nothing. They are unable to support themselves at the Sudder, during a procedure of two or three months. They cannot return to their houses, without submitting to their oppressor. They must have speedy justice or none. The complaints of these people, are seldom or never litigious. I have seen some false complaints, and some conspiracies supported by false evidence; but suits simply litigious, brought forward merely from the quarrelsome disposition of the prosecutor, are not common; neither, if they were common, would it in my opinion, be proper to take any measure, except that of fining the individual suitor.

10. The fact appears to me, this: When the business of the civil courts became too heavy for the judge, which very soon happened, instead of appointing more judges, it was resolved that, to prevent the accumulation of causes, it was necessary to check the spirit of litigiousness, which was supposed to produce it. Accordingly, heavy taxes have been laid upon prosecution. Out of 100 suits, perhaps five at the utmost, may be fairly pronounced litigious, and those five are probably instituted by men, well able to bear the expense.

11. If what I have understood is true, that suits in the dewanny adawlut are now prevented from accumulating as heretofore, it is not because the litigious only, are deterred from prosecuting; since a man is disabled from sustaining expense, in proportion as he is poor, and not, as he is litigious. Nothing else can be inferred from the fact, than that the charges of prosecution are so exactly calculated, and the fees and stamp duties so judiciously contrived, as to enable the courts to administer justice to all who can afford to pay for it.

12. Half the complainants in the dewanny adawlut of this zilla, appear as paupers, although these find much difficulty in complying with the regulation intended for the relief of paupers. No man can be admitted to prosecute as a pauper, under Regulation XLVI, 1793, till he brings two witnesses to attest his poverty, and two securities for his personal appearance; and no one, can well do this, without at least maintaining them and himself, during their absence from home. But the expense of such maintenance, must exceed that of the fees and stamp paper, for a suit of the nature I allude to; which aggregate sum, if the suitor has it in his power to pay, he is in strictness, no pauper.

Interrogatory 8. The pleaders are very amply paid. The best are always employed most. They are not ill qualified, though few are well acquainted with the Regulations.

2. The establishment of the pleaders, has much facilitated the attainment of justice to individuals.

Interrogatory 9. I think the establishment of licensed vakeels, has contributed greatly to expedite the decision of suits, by bringing more speedily and accurately before the courts, the merits of the suits.

Interrogatory 10. The vakeels in general discharge their duty, with honour and fidelity.—I have seen instances of negligence; but none of treachery to their clients.

Interrogatory 11. The inhabitants at large of Midnapore, are I imagine nearly as well acquainted with the laws, as the inhabitants of other parts of the country, that is to say, their knowledge is extremely limited.

2. None but the public officers, the pleaders, and those who are candidates for office, can be said to possess a general knowledge of the Regulations. The zemindars, talookdars, and farmers, and the merchants, know such regulations as concern them respectively. The one, the revenue laws relating to the collections, attachments, &c. the other, the commercial Regulations respecting duties, rate of interest, &c. and among men of business, this knowledge of the Regulations immediately relating to their particular occupations, is no doubt increasing. But I believe the Regulations are very little studied, out of cutcherry. I never met with, or heard of a native who possessed a full, distinct, comprehensive view of the Regulations, any more than of the civil or political state of the country. No learned man, except a candidate for office, regards our institutions, as a branch of knowledge, which it becomes him to pay attention to. Of the Shaster and Koran, all are equally ignorant, except the Mahomedans of education, whose learning extends to the quotation of a few scraps of the Koran, of little or no practical use. All Hindoos but Pundits, of whom there are not many in Midnapore, are entirely ignorant of the Shaster.

3. I should

3. I should not omit, that it is my opinion, the most profound knowledge in the Koran and Shaster are of little service in the cutcherry.

Interrogatory 12.—I am not prepared to recommend alterations in forms, further than to offer my opinion, that as few as possible should be added, and that any opportunity should be taken, of diminishing those which exist. Fortunately for the natives, they are not many; perhaps not more, than are essential to regularity and expedition.

Interrogatory 13. The judge sits in a chair, and the moolavie, if he attends, which he seldom does, in another. All the rest, stand while in cutcherry; but there are rooms adjoining, where they sit on mats and carpets, according to their usage, converse with their clients, and, I believe, smoke hookas. I have introduced no forms or ceremonies whatever, in opening the court; nor did I ever hear of any such being used, either during the present government, or former governments. When the judge enters the court, all present make their obeisance. A criminal throws himself into a suppliant posture, and frequently a suitor likewise. These are the customs of the country, and happen of course; but no orders are given regarding them, and I know not how they could be settled by regulation. There is necessarily some little parade and constraint, where an European appears; but except in that respect, which is inevitable, I am not aware that we ever depart from the simplicity, so conspicuous, in the administration of justice all over the East.

2. I give myself no trouble respecting the adjustment of ceremonials, except as to maintaining silence, which is easily done, and keeping off the crowd. Any measures to preserve decorum, appear to me superfluous, for a breach of decorum never occurs.

Interrogatory 14. In Midnapore, I cannot discover any schools or seminaries where the Mahomedan or Hindoo laws are taught. There are schools in almost every village for teaching Bengally and accounts to children, in low circumstances. The teachers, though tolerably well qualified for what they undertake, are persons no way respectable. Their rank in life I take to be generally very low, and their emoluments exceedingly scanty; certainly, little superior to those of our lowest domestics. The schools are only day-schools. The children sit in the open air, or under a shed, and learn to read, write, and cast accounts, paying each perhaps one anna or two annas a month. I recollect it happened some time ago in the foudjarry adawlut, that a man, charged with several thefts, when asked his occupation, said, it was the teaching of children; and on sending for some of his scholars, I found he was eminent, in his way. Nor did it seem to excite much surprise, that a man in his situation, should turn out a thief.

2. In opulent families, teachers are retained as servants. The children of respectable natives do not go to school.

3. Persian and Arabic are taught for the most part, by moolavies. Most men of this description, have a few scholars in their houses, whom they support, as well as instruct. Thus Persian and Arabic students, though of respectable families, are considered as living on charity; and they are total strangers to extravagance and dissipation. There was formerly a Mussulman college in Midnapore, even yet the establishment exists; but no law is taught. There are a number of private individuals who teach pupils in the manner I have above described. And the students at the sudder station, living in the families of the amlah or of the pleaders, perhaps occasionally pick up a smattering of the Mahomedan law.

Interrogatory 15. It is not easy to say whether the moral character of the natives has improved, by means of the system established by us. In my opinion, the system has little direct influence on the morals of the people. They are, probably, somewhat more licentious than formerly. Chicanery, subornation, and fraud and perjury, are certainly more common. These, constantly occur among the suitors and witnesses; and the pleaders, through whom, it might be thought, the judge possessed some little power of check and controul, never I think exert themselves to prevent them. Intrigue and corruption in the amlah, so as to affect the actual administration of justice, seldom happen. Oppression, cruelty, violence of all sorts, except that of decoits and choars, are grown much less frequent. The ill-treatment of women, of servants, and slaves, has nearly ceased. The same may be said, of the corporal severities formerly exercised in collecting the revenues. The poor look up to the laws, and not as heretofore, to a patron, for protection. In some respect, therefore, the present mode of administering justice, may be deemed conducive to good morals.

2. Drunkenness, prostitution, indecorum, profligacy of manners, must increase under a system which, although it professes to administer the Mahomedan law, does not punish those immoralities. None of these, however, prevail to an alarming degree, in this district.

3. Midnapore contains no large towns. I beg leave here to offer it as my opinion, that little morality is learnt, in any court of justice. In Calcutta I have reason to believe the morals of the people are worse, in spite of the severity of the police and of the English laws. Nor do I attribute this solely to the size, population, and indiscriminate society of the capital; but, in part, to the supreme court. I scarcely ever knew a native connected with the supreme court, whose morals and manners were not contaminated by that connexion. In mentioning this evil, which I by no means attribute to individuals, I trust it will not be imagined I mean to speak generally with disrespect of the institution of the court itself.

4. The bulk of the inhabitants of Midnapore, appear to me to have very well preserved their original mild simplicity and innocence. They retain the characteristic features of their original mild simplicity and innocence. They are less quarrelsome, and give less trouble than the natives of the neighbouring districts. They are little in the habit of engaging in law-suits; and it appears to me that but a small proportion of them, have opportunities of seeing the practices and learning the vices of the cutcherry.

Interrogatory 16. To answer this 16th interrogatory, is not easy. I cannot readily ascertain

Answers from the Judge and Magistrate of Midnapore, to Interrogatories: 30 Jan. 1802.

the opinion of individuals on these points. I have never observed any symptoms of distrust, and I should imagine the confidence reposed in the judicial officers, to whom the people look up as the safeguards of their persons and property, to be very general. The natives probably know the intention of government's officers to be good; but that their rights and property are not in all instances, effectually secured, the lower orders must see. That the magistrate has always the wish, but very often not the power, to protect their lives and property from choirs and decoits, they must know. The ryots are not, in my opinion, well protected by the revenue laws; nor can they often obtain effectual redress by prosecuting, particularly for exaction and dispossession. The delay and expense attending a lawsuit are intolerable, in cases where the suitor complains, which almost invariably happens, that he has been deprived of all his property. The cancelling of leases, after the sale of an estate for arrears, must frequently operate with extreme harshness and cruelty to the under tenants.

2. One species of distrust in the supreme power, is pretty generally known. The landholders are even yet apprehensive of the increase of their jumma; but this possibly less here, than in some other districts, on account of the lands having been greatly over assessed at the settlement, and since sold for arrears, and the old proprietors, for the most part, ruined. The Lakeraudars are, I am told, but of this I am not sure, in constant dread of impositions; and the best informed commercial people believe new taxes will be levied, whenever they can be, with effect. In short, a general opinion, I presume, prevails, that government, in attending to the welfare of all, is studious of its own interest; and shows an anxiety about the general prosperity, chiefly with a view to increase the available pecuniary resources of the state.

3. There exists, doubtless, an universal impression, that property is not liable to confiscation or gross violation by the supreme authority. It was formerly customary to bury in the ground, treasure and valuable goods; and to conceal the acquisition of wealth. This is still done, but generally from the dread of decoits; never from any apprehension that the officers of government will lay violent hands on private property. I am informed there are hardly any instances of the zemindars or others, or the very few who possess wealth, lending it out to individuals on interest, or vesting it in the Company's funds. They prefer hiding it, as their ancestors have done. This, I conceive, proceeds from ignorance alone, and, certainly, not from any well-grounded distrust in the faith of government. From this remark should be excluded merchants, and all such as have correspondence or commercial transactions with Calcutta. Such persons frequently possess Company's paper, to a considerable amount.

4. It will probably be found on enquiry, that the natives do not ascribe the present wretched state of the old zemindars, to the unexpected difficulty of collecting their revenue under our Regulations, or to other causes of a similar kind, which are unquestionably the true ones. They imagine it, to be the result of a settled premeditated plan of policy in the government, to level and degrade its most powerful subjects.

5. On the whole, I do think the inhabitants of the district subject to my jurisdiction, must consider their property, as it manifestly is, entirely safe from violation by the officers of government, or by the supreme executive authority.

6. There is certainly now little or no dread of arbitrary fines and imprisonment to extort money, nor of cruelties exercised in the collection of the revenue: all of which abuses were as notorious in the old native governments, as they are still among the Marhattas, in the neighbourhood of this district.

7. With respect to rights, in the common acceptance of the word, I do not conceive that the natives ever possessed any. They know, because they feel, when they suffer oppression in their persons or property: but they must likewise perceive, if there are among them, any who possess a share of discernment, that their safety from lawless encroachments, is the result of the humane policy, the mercy and forbearance of their enlightened rulers, who agree to govern according to laws which shall bind even themselves, and not from any power residing in the people, which could enable them to resist such encroachments. Although, therefore, they are, with respect to their persons and property, entirely secure from violation by government and its officers, and though they may actually enjoy as much happiness, or nearly as much, as they ever did, properly speaking, they enjoy no rights and liberties. If they possess happiness and security, it is not because they have a right to them; but because the equity or the policy of their rulers is pleased to confer upon them those blessings, as valuable privileges and immunities.

Interrogatory 17.—I have no doubt Midnapore is rapidly improving in population and cultivation. With respect to commerce, except the internal trade in articles consumed by the inhabitants of the district, which of course increases with the population, I am inclined to think it nearly stationary, but certainly not declining. I must here, however, mention, that the Company's investment has during the war, dwindled away to almost nothing, and that numbers of weavers who depended for subsistence on the advances of the commercial agents, and who are less able than other descriptions of artisans to change their occupations, are reduced to very great distress.

2. I have not heard of any buildings worth mention, erected by the natives, either for religious or domestic purposes; neither are there any works carried on for manufactures. I am not able to discover that in Midnapore any extensive commercial concern requiring costly or substantial buildings or machinery was ever carried on, unless by Europeans; contrivances for abridging labour are here unknown. I do not perceive the least spirit of enterprise among either merchants or farmers.

3. In Midnapore there are no religious buildings of any consequence. The natives are sometimes, from motives of vanity or of piety, induced to dig a tank; and this, though the least ornamental, I conceive to be the most useful, of all public works; but the increasing poverty of the higher orders, and other causes, have contributed to make the digging and cleaning

cleaning of tanks very uncommon, except in towns, and a few other places where perhaps they are least wanted. In this district, there are very few new works of this nature; but the remains of old ones, attest the superior opulence of former times; at least, they show that property was more unequally divided among the natives than at present.

4. The private houses of zemindars and other men of note, consist either of forts in ruins, or of wretched huts, generally worse than the stable of an European gentleman.—It does not appear, however, that they were much better off for habitations, when more wealthy.—No vestiges of genius are visible in the ruins of the buildings and forts of Midnapore,—nothing, by which we could be led to suppose that the arts ever flourished.—It may seem surprising that the opulent and respectable natives are so seldom tempted to imitate, as far as their domestic habits permit, the decent and commodious, but not splendid edifices, which we are accustomed to build for our own residences, and that they have acquired no taste whatever for gardening. If the erection of buildings is to be reckoned a sign of prosperity, it is my opinion, that the district does not at all improve, in this instance.—But it is to the climate and manners of the people, rather than to any impression of the insecurity of property, that I attribute their perseverance in constructing for their own accommodation nothing but the slightest and most miserable huts.

5. The bulk of the people of Midnapore, like those of other parts of the country, and I presume of other countries, acquire by their labour what is barely necessary to their existence, and little more. They work,—not with a view to improve their situations, but merely to enable themselves and families to subsist. They scarcely ever think of saving money, or of procuring themselves better food, clothing, or habitations, than they have been accustomed to; yet labour is I think not ill rewarded. A ryot can with ease cultivate 16 beghas of rice; and supposing half the produce to go for rent, the remainder will afford food, for four or five persons. And this is only one crop, the labour required to produce which, cannot occupy half the year.

6. The coolies, or common labourers, frequently earn a rupee, or two rupees, which enable them to be idle for several days. It is usual for those who employ them, to keep them in arrears, because when they receive money, they are idle till it is spent; yet all but those who drink spirits are strangers to luxury and excess of every kind, unless it may be thought proper to except tobacco as a luxury.

7. The situation of the lower orders, is on the whole, somewhat improved by our system of administration; but their nature is not changed. They are always in debt, and borrow at enormous interest: They are not stimulated to any efforts of industry by the security they enjoy, but solely by the calls of hunger.

8. The country is improved by increased population and cultivation. There are in number, more ryots, but they are just what their fathers were; and hardly an instance can be found of a poor labourer becoming rich, by dint of industry and parsimony. To their few wants, the uniformity and extreme simplicity of their habits, their unsocial education, and the heat of the climate,—to these causes, and not to our laws, are in my opinion to be ascribed, the peculiarities of the people.

9. Cultivation is increased by increasing population; for the ryots must work to live. It is very little extended by plans for the improvement of agriculture, or by revenue regulations. Waste and jungle land, if low and fit for rice, may be brought into tillage in one season, and the poorest ryot can undertake it; but a man of substance seldom employs stock in farming, under the expectancy of a distant return.

10. The class of mere labourers who work for hire, is not numerous. Every ryot is a farmer, who tills the land for which he pays rent. Talookdars hold in their own hands little or no part of their own estates to cultivate, by means of servants. The poorest ryots are tenants, and by the custom of the country, they are considered as a sort of proprietors, entitled to a perpetual lease. They are attached in the strongest manner to the soil, never migrate but from necessity; and I think they ought to be recognized, as enjoying a right (they and their posterity) to their tenures.

11. Thus, the lowest class of the people, however wretched in appearance, and depressed in spirit, possess a sort of independence, though perhaps not a beneficial or satisfactory independence. On the failure of a crop of rice, very few are able to get employment; for there is no work to be done. They leave their houses, and being destitute of the means of procuring a livelihood by industry, are driven to subsist by begging, or by robbing.

12. The poor, the sick, and the aged, besides great multitudes of idle religious persons, Bramins, Fakcers, and Pilgrims, always depend on private charity alone. In times of plenty, the resource of begging is perhaps sufficient; for all the natives are impelled, by nature, habit, and religion, to assist each other with food when in distress. But in a famine, the poor soon perish.

13. A famine in this country is, of all calamities to which the earth is liable, the most dreadful. It ought to be considered, as perpetually impending. For that it has not occurred during several years, is not to be ascribed to any measures of ours. The country is perhaps, at present, as populous as it was, previous to the great famine in the year 1770; and if another scarcity, equal to that, should take place now, I do not suppose it would fall less heavy. Individuals in the Mofussil, are less able to assist each other, than they were formerly. Fewer private stores of grain are preserved; and I have been informed, perhaps without foundation, that government have come to doubt the utility of the establishment of the public granaries.

14. The people are, or at least would be, in the event of a famine, less domesticated, and less dependent on each other. It is to be recollected, that during a great famine, dependence, slavery, and captivity, are for the poor (that is for 99 in 100) highly enviable, and accordingly sought after with eagerness. Many hospitable families, where thousands might and would have been collected together and fed, are now entirely ruined. I trust I shall be

be pardoned for adding, that I doubt, in spite of all the information that has been got, and all the plans that have been suggested and adopted, whether government are better enabled to apply effectual remedies than they were heretofore.

15. A great deal of rice was destroyed last rains by an inundation; and from the little information I have picked up respecting the neighbouring districts, I cannot help entertaining some suspicion, that distress will be felt before the next harvest.

16. The condition of the ryots is on the whole, I think, better; because their lives and limbs are safe from the zemindars and collectors of revenue. On the other hand, the dread of decoits, the expense of prosecution, and the spirit of prosecuting, the slowness of our legal proceedings, and the doubtfulness of the event of law-suits, on account of perjury and other causes: all these, are evils of the present day.

17. It is true, that every man who is injured, may prosecute; that he is considered as possessing a right to redress; and that justice is intended to be impartially administered: whereas in other states of Hindostan, for instance the neighbouring Mahratta country, there is no pretence of this. But perhaps in a few of the Mahratta estates, which are best taken care of, where no poor man conceives that he possesses any rights whatever, and where all are aware that, without the help of a patron, they have no power to obtain redress for injury, perhaps, I say, in these estates, less injustice is on the whole committed, and less misery felt, than in estates of the same size, under our government. In the Mahratta estate, there may probably occur one or two glaring instances of oppression, outrage, and cruelty, which are silently put up with, because there no inferior attempts to contend with his superior. In the Midnapore estate, a number of poor men may be seen to set up for themselves, and are ruined by ineffectual contests, often about trifles, with rich and powerful individuals.

18. I know not whether it will be thought, that some of these remarks indicate an attempt to undervalue the advantages of an equal and regular administration of justice. This is far from my intention. But it may be permitted me to consider, whether that justice is in reality, equal and regular; whether the poor can obtain it, as well as the rich; whether the state of the country, or the nature of things, will admit it. I am ready to confess my opinion, that many are apt to make up their minds on these points, from hasty and superficial views. It has always appeared to me a very great inconvenience and misfortune, in the constitution of the government of this country, that the rulers have it not in their power to attain a sufficient intimacy with the lower classes of their subjects, to enable them to judge with accuracy, of their condition.

19. Where the cultivator of the earth lives under a dread of becoming the prey of extortioners, he cannot be considered secure of enjoying the fruit of his labour. Nothing can be more desirable than to attain a precise view of the situation of the natives, as connected with the collection of the revenue. On this topic, I could wish to enter at some length, but I am aware of the difficulty attending the investigation, and particularly of my inability to disclaim any intention to pronounce positively, on revenue matters. The sentiments expressed in the following paragraph, will be the result of such views as occur to me, on a general and cursory collection of the subject.

20. In passing the 7th Regulation, 1799, it was I believe the design of government (a very reasonable and liberal design, in my opinion) to enable the zemindars to collect their just demands of rent, with punctuality, and without expense; and I think it would have been just and considerate, at the same time, to have facilitated to the ryots, the means of obtaining redress against extortioners.

21. But the fact is, the ruin of one zemindar, being more conspicuous at the sudder, than that of 10,000 ryots, his interests naturally attract the attention of the legislature first; and as, in the proposal of any plan connected with finance, it is required to set out with the maxim, that the sudder jumma can on no pretence be lowered, there remains no other resource for helping the zemindars, than the restoration of part of the power they possessed of old, to plunder their tenants.

22. Exaction of revenue, is now, I presume, and perhaps always was, the most prevailing crime throughout the country. It is probably an evil necessarily attending the civil state of the ryots. I think it rather unfortunate than otherwise, that it should be less shocking to humanity than some foudary crimes. I know not how it is that extortioners appear to us in any other light, than that of the worst and most pernicious species of robbers.

23. It will be found, I believe, that the condition of husbandmen in eastern countries, is incompatible with security, and that sort of independence which enables men to maintain themselves against oppression and violence. The public revenues, which are in reality the rent of land, are throughout the East, collected by a system of extortion, violence, and barbarity of every kind.

24. In these provinces, we of course endeavoured to put an end to this system, and with the greatest success; but before we had completely gained the object, we concluded the settlement, since made perpetual, forming it on an estimate of the resources of the lands. The resources were probably by the zemindars, when they acceded to the settlement, considered as permanent, and not liable to be affected materially, by further limitations of the authority they possessed over their tenants.

25. But owing to the natural operation of the Regulations, they soon found themselves unable to rob and plunder, as before. In consequence, most of them fell heavily in arrears, and lost the whole or great part of their estates, and many more were hastening to ruin, when Regulation 7th of 1799, was enacted for their relief. It was indeed expedient to do something extraordinary for the zemindars, since it became very probable, at least so I thought, that in proportion as equal justice was administered, many of them were deprived of means to collect from the ryots, sufficient to pay their sudder jumma.

26. The

26. The effect of Regulation 7th, 1799, has been, to enable them, by means of attachments and sales, to realize their rents. But the frequency of these attachments and sales in the mofussil, would alone serve to prove, that the revenues are not collected without extreme misery to the ryots. And consideration of the expense, and delay of prosecution, on which subject I have before touched in reply to Interrogatory 7th, satisfies me, that the dewanny adawlut cannot afford the sufferers effectual redress against the abuse of the powers entrusted to the zemindars, by the 7th Regulation of 1799.

27. It is chiefly to be ascribed to the Regulation in question, I conceive, that the public balances are moderate, and that lands at the collector's sales fetch a tolerable price. Yet, as if the mode in which the rents are levied, and the condition of the ryots, were matters not necessary to be noticed, it is frequently pronounced at once as a position, admitting of no doubt, that these favourable sales afford a substantial proof of the lightness of the assessment, and of the flourishing state of the country.

28. Under the Mahomedan government, the revenues may surely be said to have been collected from the zemindars, by a system of boundless violence and rapine. Defaulters were liable to a cruel imprisonment, to be disgraced, scourged, and tortured. But the zemindars exercised the same severities over their tenants, or they could never have collected their rents. We have realized the revenues, by selling the patrimony of defaulters. The zemindars realize their rents, not by corporal severities, but by vexatious attachments and ruinous sales. I suspect that, till the zemindars are deprived of the power of distraining for arrears, the ryots must be liable to exaction. I am not, I confess, clear that it would be possible for zemindars to collect their just rents, without some power of the kind; for their rents are now enormously high. They cannot afford to spare their ryots; for government never spares them. It is generally known, that even the powers the zemindars possessed under Regulation 7th of 1793, were either insufficient or ill understood; and, in fact, they seldom exerted those powers, till they were confirmed and extended by Regulation 7th, 1799.

29. I think it would be worth while to make the experiment of prohibiting distraint, unless preceded by a legal judgment. A summary enquiry might, by means of mofussil cauzies and munsifs, be made of every demand; then, the zemindars would be necessitated to adduce some evidence of their claim, before they proceeded to enforce it, and would cease to be judges in their own cause.

30. The collector of this district, has entered into minute and laborious inquiries on this interesting subject, which falls more immediately within his province, and will speedily submit the result to government. I content myself with observing, that to the best of my knowledge, the laws regarding attachments are greatly abused, and are productive of extreme oppression.

31. I have ascertained the immense population of the district, by an actual enumeration of a great part of it. It amounts to at least one million and a half. I have been enabled to compare it, with one taken about 13 or 14 years ago, in a few pergunnahs. Two years after that enumeration, a famine destroyed many thousands in this zilla; and if I have not found the present number, when compared to the old one, to be very great, there can be no doubt whatever, that the cause is the famine alone. Increasing cultivation necessarily follows population, and is every where visible. To those who are tolerably acquainted with the internal state of the country, it is known that the population, unless checked by some great calamity, constantly increases very fast. It will be found that it is not the want of courts of justice, nor of a regular system of police, that prevents the prosperity of the provinces subject to the Mahrattas. Where no battles are fought, where the ryots remain unmolested by military exactions, where the zemindar or his agent are seldom changed, the lands of the Mahrattas in the neighbourhood of this district, are in a high state of cultivation, and the population is equal, frequently superior to ours. I say frequently superior to ours; not that the natural increase of population is by us, in the least obstructed, but because, in a well superintended Mahratta estate, there are, in addition to the natural increase, constant accessions to the numbers, by emigrants from the neighbouring country.

32. It is the interest of the proprietor of an estate, to take as much care of his ryots as a farmer does of his cattle; and that care, is sufficient to promote their increase.—The ryots of the Company's provinces enjoy that degree of security which is essential to their increase. This is not the case, with the far greater part of the Mahratta country: vast tracts of the Mahratta country are desolated, partial famines are frequent, and as population does not increase in those provinces, I conclude that the misery is extreme. Population can here, be very materially affected only, by war and famine.

33. Famine proceeds from drought or inundation, and sometimes from war. From the circumstance of increasing population alone, we cannot, as many pretend, draw an inference of very high prosperity and good government. England is certainly a country enjoying a good government, and great internal prosperity; but the population of the cultivated parts of Bengal surpasses that of England, and this population increases in Bengal, in a far greater proportion than in England, though I imagine the government of Bengal will be admitted to be inferior to that of England. The situation of almost all orders of people here, is highly favourable to the propagation of the species.

34. Every body marries; an unmarried man of 25, or an unmarried girl of 15, are hardly to be found. As soon as girls become marriageable, generally before, husbands are without difficulty provided for them; marriage is a thing which happens, of course—a necessary part of life.

35. The people live a regular, sober, domestic life, and seldom leave their houses, not being liable to be called upon for the performance of military service or public labour, or servitude, so common in most countries. Very few marriages are unproductive: the women becoming

becoming prematurely debilitated and decrepid, do not perhaps bear so many children as those who marry at a riper age; but barrenness is extremely rare. Polygamy, prostitution, religious austerity, and the circumstance of young widows seldom marrying a second time, are the only obstacles I am at present able to recollect, to the increase of population; and all these, though in themselves evils of considerable magnitude, being productive of individual suffering and inconvenience, I do not consider, in their general effect upon the population of the country, as very important.—Among the causes of increase, are to be reckoned, the extreme facility of rearing children. Here, no infants perish of cold, of diseases proceeding from dirt and bad accommodation, nor, except in famines, of unwholesome food.—The small-pox sometimes carries off multitudes of children.—Inoculation, though it has been known for ages, is by no means universally practised; sickness, however, is very uncommon among children. As soon as a child is weaned, it lives on rice; like its parents, goes naked for two or three years; and requires no care whatever.—In years of plenty, poverty scarcely ever prevents a man, from rearing a family of children.

36. The political security afforded to this district, from the ravages of the Mahrattas, is the greatest blessing the natives could enjoy; but to imagine that the population has increased, solely in consequence of our system of internal administration, appears to me most erroneous. Under the native government, the population had reached its utmost height, or very near it. Thirty years ago, nearly half the people were swept away, by the greatest famine recorded in history. Ever since that period, except in 1700, when a partial famine happened, the numbers have been gradually increasing. I do not know that the increase has been more rapid, during the last ten years, than during the 20 preceding; although most of the abuses of the native governments, and many new abuses of our government, prevailed throughout the greater part of the last-mentioned period. Supposing the country to enjoy peace, I cannot easily conceive internal mismanagement so excessive, as to stop the increase of population.

Interr 18. I have had no opportunity of hearing discontents and murmurs, if any exist. It is evident, the natives in general, have reason to be satisfied; because, compared with the old native governments, the English government is a good one, inasmuch as it secures the country from invasion, and on the whole, very well preserves the lower orders; that is to say, the main body of the community, from the tyranny of the higher orders.

2. It is scarcely possible that much real attachment and loyalty to the ruling power, can subsist among the higher classes. I do not however imagine that in Midnapore there is much disaffection. There are scarcely any Moguls in the district. The total want of energy and spirit, the poverty and ignorance of the people, compose, in my opinion, the strength of our government.

3. The natives have, I think, great personal confidence in the Company's servants.—They know it can only be, under the sanction of a law, that new impositions or oppression of any kind, can take place. Respecting the nature of the government, and of our external interests, they are all totally in the dark. In Calcutta, a degree of curiosity may sometimes be observed among a few natives, and a desire to converse on state affairs; but on such occasions, the best informed natives always betray an extreme ignorance: the most learned and intelligent have no knowledge of the law of nations.—I do not believe they suppose the political measures of the supreme power to be founded in equity and moderation.

Interr 19. The present system of police cannot be said to be well calculated to ensure the apprehension of offenders, since of 100 decoits, hardly ten are taken, and perhaps not two convicted.

2. Two years ago a considerable part of this district, almost the whole of the jungle Mehal, was overrun by choors, who plundered and burnt several entire pergunnahs, and committed murders daily.—These choors, must have amounted in number to some thousands; and I do not recollect that half a dozen of them, were brought to justice.—The means taken to restore tranquillity were very simple, and I am confident the only ones which could have succeeded:—they were, merely investing the jungle zemindars with regular authority, to preserve the peace in their respective estates; and it is certain that the choors are for the most part, at present in the service of the zemindars, and execute their trust of guards, with fidelity and effect.

3. A short time ago I heard of an incursion of two or three hundred choors, who committed several outrages, and then retired to a distant part of the jungle: none of them were taken, and there is little probability of a single man being ever apprehended:—nor does this happen in the jungles only. If a darogah reports a decoity having taken place within his jurisdiction, although the gangs are in general numerous, amounting from 20 to 200, the chances are perhaps, against one being seized. If decoits are taken, it is either by mere chance, or by the help of goyendass, who are themselves almost always accomplices:—they are seldom or never taken in the fact, or pursued with success afterwards. Having long ago observed this, and conceiving that, to prevent the crime of decoity (the greatest evil in my opinion, existing in the country) it is highly advisable that the people should learn to defend themselves; I have frequently endeavoured to encourage the ryots to keep arms in their houses, and to learn to assemble on the slightest alarm of decoits, and assist each other.

4. In the district of Benares, there is, I have heard, little or no decoity; not, I conceive, on account of the police being in the hands of amils, but because the people, or a large proportion of them, carry arms, and are able to defend themselves. There, the ryots would assist each other, in the event of an attack. They do not, like the helpless inhabitants of this

this part of the country, trust entirely to chokedars, who so very frequently join the decoits, and sometimes head them.

5. In case it should be thought that the prevalence of the crime of decoity, or gang robbery, and the difficulty of apprehending and convicting the perpetrators, are here exaggerated, I shall take this opportunity of mentioning, that it is not from convictions before the court of circuit, far less from the cases referred to the Nizamut Adawlut, that this point can be ascertained. Let the number and the nature of the acquittals be observed; and not only them, but the reports of every decoity received from the police officers or others; then some judgment may be formed of the truth or fallacy of my opinion, when I say, that of 100 decoits, if 10 are apprehended and 2 convicted, it is a larger proportion than I should expect.

6. I presume to say, that those who are not aware of the enormous evil of decoity throughout Bengal, are those only, who have not happened to enquire deeply into, and meditate on the subject. It is literally true, that the lives and property of the ryots are insecure, and, according to the common expression among the natives, that they do not sleep in tranquillity.

7. In Midnapore the foudjarry business is, comparatively speaking, not very heavy. The convicts are very few, and the calendar seldom I believe contains so many trials, or crimes of such enormity, as those of the other districts in this division. Yet are these remarks regarding decoits, in my opinion, applicable to Midnapore; though less so, than to other parts of the country of which I have happened to acquire some information.

Interr 20.—From my answer to the last Interrogatory, it may be inferred that I am of opinion, the police establishments are inefficient. But I do not mean to say they are inferior in Midnapore to those of other districts. When I say the police throughout Bengal appears to me bad, I rather speak in comparison with civilized European countries, than with any system known to exist in India. It is my opinion, too, that several of the defects, which I shall presently endeavour to point out, are inevitable, from the nature of our government, which is unlike all other governments.

Interr 21.—Since the year 1793, crimes of all kinds are increased; and I think most crimes are still increasing. The present increase of crimes may perhaps be doubtful; but no one I think can deny, that immediately after 1793, during five or six years, it was most manifest and rapid, and that no considerable diminution has taken place.

2. Great population and poverty produce misery and crimes, particularly in a country where there is no public, and consequently no certain and regular provision for the poor; where there are, I may almost say, more poor than in any country; and where the ability and the disposition of private individuals to support them, are continually diminishing. Moreover, the detection and conviction of offenders, grow every day more difficult.

3. I ought to note here, that my experience does not reach, beyond the period alluded to in the question put to me. But as far as I have learnt of the state of the country previous to 1793, I conceive fewer crimes were committed; and it is certain that the foudjarry business in general was much lighter than at present.

4. The large gangs of decoits were formerly perhaps more common, and the sirdars more daring than now; but they did not rob so often. There are still large gangs of robbers who do not, except in the jungles, maintain themselves in a body: they disperse, mix in society, and appear at large. The darogah's system has, I think, contributed to break these numerous bodies, to prevent the formation of more, and to apprehend the sirdars, who were frequently supported by the connivance of zemindars or other persons who possessed authority. The darogahs are seldom or never in the pay of decoits, though they take ruzzers and petty bribes, and harass the poor in a variety of modes.

5. Decoits do not now often assemble in large bodies, and set the magistrate at defiance. They lie concealed, come about the court, intrigue with the lower officers, or with the jailor, ascertain the probability of detection, conviction and punishment, what sort of evidence may be requisite to disprove facts, and so on. In short, the country is infested with robbers and villains, who know how to elude the law.

6. That crimes have not increased, still more, is owing to the providential concurrence of a number of years of plenty. In any calamity of season, I have no doubt crimes would increase, to a most alarming degree. The ryots are now, though more independent, much worse protected from distress, than heretofore. They once looked up to their talookdars, who could assist them, and who did to the utmost of their power; for it was their interest. The ryots now, have no protector but the Regulations; and the Regulations, though they may serve to defend them in some measure from violence and barbarity, will not feed them.

7. Although antecedent to the year 1793, crimes were less numerous, as to constitute an evil perhaps greater, certainly more repugnant to our feelings, than the present increase of crimes. Some of the abuses I allude to, are these:—Rich and powerful individuals were accustomed to take justice into their own hands: innocent men were very frequently punished on suspicion: confessions were extorted by force and intimidation, even by the regular officers: trials were conducted without much regard to fairness: the record of the trial was not kept, or made up completely: the prisoner was unable to make a defence.—In all these ways, and more might be pointed out, great injustice was done; but at the same time, the punishment of offenders, was less uncertain than it is at present.

8. I may here take the liberty to mention a few circumstances which have fallen under my observation, as operating to obstruct the conviction of delinquents, under the present system.

9. I think

9. I think the delay which occurs between the apprehension and the trial, is too great.
10. The accused, have time and opportunity to fabricate a defence; and very little money will procure false witnesses to support it.
11. The extreme length and intricacy of trials, render the full and complete investigation of every case, impossible. I think the duty of a circuit judge in this division, especially in the hot weather, too laborious for one man to execute.
12. The objection of almost every Hindoo of credit and respectability, to swear by the Ganges' water, which is insisted upon in the criminal courts, prevents their appearing as prosecutors or witnesses; and forms another impediment to the conviction of offenders.
13. Another impediment, though of a very different nature from those I have mentioned, and much more difficult to remove, is to me, too palpable to be overlooked,—I mean that arising from Europeans, in our situation, being necessarily ill-qualified, in many points, to perform the duties required of us, as judges and magistrates. Nothing is more common, even after a minute and laborious examination of evidence on both sides, for the judge to be left in utter doubt, respecting the points at issue.
14. This proceeds chiefly, from our very imperfect connexion with the natives, and our scanty knowledge, after all our study, of their manners, customs, and languages. Within these few years, too, the natives have attained a sort of legal knowledge, as it is called, that is to say, a skill in the arts of collusion, intrigue, perjury, and subornation, which enables them to perplex and baffle us, with infinite facility.
15. Some apology may be necessary for general remarks of this nature, yet I cannot forbear offering one more observation, which has often struck me forcibly.
16. It appears to me, that we are extremely apt, owing perhaps to our being aware of the prevalence of deceit and perjury, to form unfavourable opinions of the veracity of the natives, while taking their evidence. We perhaps judge too much, by rule—we imagine things to be incredible, because they have not before fallen, within our experience. We constantly mistake extreme simplicity, for cunning; and we are, to the last degree, suspicious of our omrah. We make not sufficient allowance for the loose, vague, and inaccurate mode in which the natives tell a story, for their not comprehending, us, and our not comprehending, them. We hurry, terrify, and confound them, with our eagerness and impatience.
17. The judge of circuit, and even his omrah, are strangers, and quite unacquainted with the characters of the persons examined, and the credit due to them; and always, on that account, less competent to discover truth among volumes of contradictory evidence.
18. A rich man can seldom be convicted of a crime, at a gaol delivery. If committed on the strongest positive testimony before the magistrate, he, without difficulty, brings 20 witnesses on his trial, to swear an alibi, or any thing else that may suit his case: or he can bribe the prosecutor, or his material witnesses. He has, besides, a very good chance of escaping, by the mere contradictions of the witnesses against him, particularly if what they have to depose to, is long or intricate, or happened at a distant period, or was seen and heard by many witnesses of different descriptions and characters; or if many facts, names, and dates, are to be recollected. No falsehood is too extravagant or audacious to be advanced before the court of circuit.—No case, at least, so rich man's case, is too desperate for a defence, supported by counter evidence; and if once doubts are raised, no matter of what kind, the object of the accused is gained, and he is secure.
19. Perjury is extremely common; and though it occurs much more frequently on the part of the accused, than of the prosecutor; yet I have known several instances of conspiracies and false complaints supported by perjury. The judge who has once had experience of a case of this kind, is soon plunged into doubt and perplexity, continually awake to the possibility of the witnesses against the accused, being forsworn; and as he of course leans to the favourable side, the consequence must be, that the guilty frequently escape.
20. Instances have occurred, of goyendas and witnesses being murdered by decoits, for appearing against them in a court of justice; and this has inspired a very general terror, which operates to prevent prosecutors and witnesses from coming forward. Sometimes I have reason to think false evidence is brought, to support a true story; lest the prisoner should escape, for want of the legal number of witnesses.
21. For my further sentiments on this head, I beg leave to refer to my reply to Interrogatory 38, relative to the administration of the criminal laws.
- Inter 22. I am not aware of any particular crime of enormity peculiar to this district, except that of plundering, committed by the inhabitants of the jungles, and of the Mahratta country. I have, on former occasions, as my duty required, stated to government the measures which appeared to me advisable to adopt, for the improvement of the police in this respect. This crime does not at present prevail, to very great extent.
2. The situation of Midnapore renders it liable to suffer from Mahratta robbers, who occasionally make expeditions for plunder, and immediately afterwards retire with their party, out of our territory. I last year stated to government, that several of the Mahratta zemindars on the frontier, kept robbers in their pay, or were robbers themselves. I mentioned, too, that if I could be authorized to pursue them into their own territory, I should probably be able to apprehend them, or put a stop to their depredations. I further informed government, that knowing no other expedient, I had endeavoured to persuade some of the zemindars of this district, to arm and assemble their ryots, in case of any attack from the Mahrattas.
3. These Mahratta depredations, as well as those of the Midnapore jungles, called Choaree, are committed for the most part, by Pikes, that is to say, men whose province it is to guard the estates of different zemindars. When the pay and subsistence of these Pikes, become scanty and

and precarious, they betake themselves to robbery, and if, instead of being checked, they are encouraged by their chiefs, they become extremely formidable. If the situation of the Mahratta Pikes could be rendered as easy as that of the Pikes of the Midnapore jungles, they would probably remain quiet.

4. But the zemindars whom they serve, are under no controul, being themselves magistrates with unlimited power; and at the same time, as I have before mentioned, very frequently robbers.

Inter 23. Except in the jungles, where the zemindars maintain large bodies of men, few of the natives keep arms of any description. It would, in my opinion, be fortunate, if they did. The jungle Pikes are armed with bows and arrows, swords, spears, and sometimes matchlocks.

Inter 24. There are several forts in Midnapore of stone and mud; but they are gone to decay. They were all, I believe, except the fort at the station, built long ago, and were well calculated to defend the inhabitants of the district from the incursions of Mahratta horse, but were otherwise useless. One contained lately, about 20 pieces of artillery of different sizes. The name of this fort is Bataw. It is situated in the jungle mehal of Bugree, formerly much infested by choars. I thought it best to remove the guns, lest they should fall into the hands of banditti, who, on my first arrival at Midnapore, were very numerous in pergunnah Bugree. The guns are accordingly brought hither, but they appear to be unserviceable.

2. The slightest rumour of the likelihood of a Mahratta war, produces much alarm among the natives of this district. They have now no forts to retire to, capable of affording them shelter, and they justly dread the ravages of cavalry.

Inter 25. The number of the inhabitants of this district, I compute at 1,500,000: about one-seventh may be Mahomedans; the rest are Hindoos.

Inter 26. The names of the persons of greatest rank and opulence, are as follows: Durpnarain Roy, late conongoe of Midnapore. Chundersekur Ghose, a considerable talookdar, formerly dewan of Mr. Peirce, judge and collector of the district.

Luckechum Sutputtee, talookdar.
Conni Podar, a merchant in the town of Midnapore.
Chiton Podar, a merchant in the town of Midnapore.
Durpnarain Bose, a merchant residing at Baminboom.
Kishen Sing, a merchant at Baminboom.
Anund Lall, zemindar of Midnapore and Narajole.
Kishenbulub, zemindar of Narah Gur.
Ruggonant Chowdry, zemindar of Amersee.
Anundnerain, zemindar of Tumlook.
Rannee Jankee, zemindar of Misadul.
Numerain, zemindar of Hedgellee.
Gopal Linder, zemindar of Soojamoota.
Beerpeshaud Chowdry, zemindar of Kurucpoor and Bulrampoor.
Juggunnaut Dole, zemindar of Gutsela.
Lutchmineroin, zemindar of Chutna.
Bidehaut Chowdry, a considerable merchant and zemindar of Coracpore.
None of these, entertain armed followers, except perhaps ten or a dozen Peons for state; but some of them, have Pikes in considerable numbers, to keep the peace in their estates. These Pikes, are under the magistrate's orders.

Inter 27. I am not able to name any persons in the district as disaffected to the British government, having seen no symptoms of disaffection. There are a few zemindars on the borders connected by marriage and consanguinity with their neighbours the Mahrattas; and I think it possible these zemindars would prefer the Mahrattas, as rulers. The jungle zemindars I look upon, as lawless, turbulent, quarrelsome chiefs; but not as wishing for a change in the government. The disaffected throughout the country, I imagine, consist for the most part, of ruined Mussulman families, residing chiefly in the large towns.

2. There is here, as elsewhere, a very numerous class of the lower orders, ready to serve under any standard, where they can get subsistence. These, have no idea of loyalty, or disloyalty, except to their masters who support them: They would readily enlist with a foreign power; but I do not call them disaffected, because custom and necessity lead them to hire themselves, to any master who may be able to maintain them. I here allude to the description of men commonly employed as Peons. They will not often enlist as Sepoys, on account of the constraint attending the European discipline, and in some instances, from religious scruples.

I think the natives in general do not look upon the crime of treason against the state, in the light we do. In fidelity and attachment to a master or a chief, whoever he may be, they are not surpassed by any people: but those who stand in the mere relation of subjects, without being in the service or pay of the supreme power, do not feel themselves bound by any very strong tie of allegiance.

Inter 28. If government declares itself the sole source of honour, the natives will not, I think, comprehend the declaration, and therefore it can have little effect in strengthening their attachment. An institution or measure of government, founded merely on European customs, must be useless and unintelligible.

Answers from the Judge and Magistrate of Midnapore, to Interrogatories: 30 Jan. 1802.

2. Our government, if I may presume to offer my opinion on the subject, appears to me very strong, and secure from serious internal commotion, although the natives can stand more independent of public opinion. I never knew one native, who had even a remote idea of the political state of the country. And can it possibly for a moment be supposed, that the people of Bengal dream of subverting the government? They are in this respect, the most ignorant of all people, and the most helpless, having no power to combine or enter into a league for their own interests. I am persuaded, no oppression exercised by the ruling power, supposing it the greatest possible,—for instance, general arbitrary requisitions made on the property of the inhabitants,—would in Midnapore produce any resistance. At all events, no mob could collect, sufficiently formidable to resist a company of Sepoys. I have no idea that the natives here ever consult or converse on political subjects.

3. The army is powerful, and certainly to be depended upon, as long as it is paid.—The Sepoys are, like the rest of the natives, entirely uninstructed as to the form of the government, of the policy of their rulers, and of the justice of their wars. It is in this ignorance and apathy, that our strength consists. Nor do any precautions appear to me necessary for our security, against factions and cabals. I see no tendency whatsoever to improvement among the natives, except their increasing knowledge of the Regulations, which, in speaking of the progress of political philosophy, is scarcely worth mentioning.

4. With respect to the eligibility of conferring titles and honours on the natives, it might possibly, if practicable, be of use. It might serve to attach them to the government, and to hold themselves in estimation. But how such an arrangement is to be brought about, I have no conception. Between our ideas of honour and those of the natives, there is no principle of assimilation. In the European world, and even in those countries of Europe, where a despotism prevails, there still subsists between the sovereign and those who may be distinguished with honours, a perfect uniformity of sentiment: they possess faults and virtues, in common: their ideas run, in one current, and a sort of equality is preserved, in spite of the distinction of ranks.—But here, this is not the case. The spirit of a gentleman, in our sense, is unknown among the natives. They possess no feeling in common with the hakim. They move in a sphere, which a thousand moral and physical causes, prevent our coming in contact with.

5. On whom, I beg leave to ask, can titles be conferred, when none are placed in a situation, where it is possible to render themselves eminent or conspicuous? How can their merits be known, when their rulers have no connexion with them,—when there is no intermediate class between the sovereign power and the common people? Surely it will be recollected, that the distance between us and the natives is infinite. The greatest zemindar in this district, though possibly a proud man, would not refuse, for the promotion of his interest, to court the friendship of the lowest dependent of an European: And how is it possible to prevent this? We find it so, and may lament, but cannot help it. There is scarcely a native in this district, who thinks of sitting down, in the presence of an English gentleman.

6. The men of opulence now are the Hindoo Mahajens and Banyans of Calcutta, and they are all, men of yesterday,—what can they perform, to acquire titles? and if they had them, would not government probably make them ridiculous, instead of ennobling them?

7. The greatest men formerly were the Mussulman rulers, whose places we have taken, and the Hindoo zemindars:—These two classes are now ruined and destroyed.—The natives mostly looked up to, are our omrah and our domestics: these, are courted and respected: they necessarily must be the channel, through which every suitor and every candidate looks up for redress and preferment:—It is not, I imagine, proposed to ennoble them!

8. No native can greatly distinguish himself as a soldier, for he can never rise beyond the rank of a soubadar; and I understand it has rather been the policy to depress, than to raise them: that they are taught to humble themselves before Europeans, and, in short, that they have no opportunity of acquiring titles.

9. Men in the learned professions have, if possible, still less opportunity of recommending themselves to us; and if they had, could not, I conceive, be rewarded with titles. To bestow a title on a learned moolavy, or an able vakeel, would appear strange. Moreover, according to Oriental ideas of honours confirmed by the sovereign power, there must be a jageer and generally a military command to accompany the title, which in itself, is mere y an appellation, of course attached to the acquisition of emolument or power;—no man can be made a rajah or munsabdar, without being invested with the profit or power attending the office.

10. It will not, I think, be easy to impress the minds of the natives, open, as they may be supposed, to every vain, absurd, and fantastical notion, with the value of a mere name. Their ideas are more simple and natural, than ours. If an unfit person received a patent for the title of an ameer or a rajah, he would not, I imagine, be able to retain it; for when a man has nothing left of his dignity but the name, it soon wears away. On the other hand, if a Hindoo should emerge from poverty and obscurity, and come to attain great wealth or celebrity, he would, I dare say, if he wished it, without a formal investiture, be saluted rajah. He would be considered as having acquired a claim to a title, in the same manner as other persons, by learning, acquire the appellation of moolavy and pundit, which becomes inseparably attached to their names.

Answers from the Judge and Magistrate of Midnapore, to Interrogatories: 30 Jan. 1802.

11. The only cases in which titles can be given, are perhaps when zemindars or other natives of wealth or consideration embrace opportunities, in case of invasion or conspiracy, of evincing loyalty to government. But even then, pensions or jagheers, should accompany the titles.

12. It may be proper to add, that my remarks on the general character of the natives, are the result of my own local enquiry and experience, which are confined to a small part of Bengal and Midnapore only. Of the character of the inhabitants of more distant parts of these provinces, I can pretend only to that general hearsay information, which is necessarily very imperfect.

Interr 29. Respecting such roads and bridges as require repair, separate reports have been made, either by the collector or the magistrate. They have been hitherto kept in repair, at the expense of government.

Interr 30. The convicts are very properly and advantageously employed in clearing the jungle in the vicinity of the station, and occasionally repairing roads, digging or cleaning tanks, and other labour of a similar kind, but chiefly in clearing jungle. The clearing of jungle, I look upon as a public benefit, not much with a view to cultivation, but to improve the salubrity of the air.

2. If the convicts were as numerous here, as at some other stations, I might perhaps propose a plan for attempting, by means of their labour, to extend cultivation. More than two thirds of this very extensive zillah, consists of a jungle, swarming with noxious animals, and exceedingly unhealthy; though the land is for the most part rich and fertile.

Interr 31. Half the fort of Midnapore is used as a jail, and answers the purpose perfectly well. It is large and secure, but it wants repair; great part of the roof, which is not arched, and built of masonry, but flat, with beams, being damaged. The dewanny jail and hospital are thatched buildings, at a distance from the fort. The prisoners of all descriptions may be said to be well accommodated, according to the native ideas of accommodation.

Interr 32. It is, my opinion, as I once before had occasion to mention to government, that the procuring the assistance of the men of property and influence in preserving the peace throughout the country, would lead to a system of police, the most efficient, the most economical, the most suitable to the habits and opinions of the people, and in all respects, the best calculated for their comfort and security.

2. My opinion has been confirmed on this head, by observing the good effect of the regulations of the police, which I was empowered last year to carry into execution, in the jungle meahs of this district.

3. At the same time, I should remark, that this arrangement could not well be adopted universally, but only in estates of a certain extent. I by no means recommend investing men of inconsiderable rank, or small estate, with magisterial power. But all might perhaps, without danger, be empowered to seize offenders on their own estates.

4. The lands are now divided into a number of small portions. More estates are superintended by agents than formerly; and the agents are frequently changed, and little respected by the ryots. I do not think it at this time, advisable, or practicable, at once to throw the whole duties of the darogahs, by a general regulation, into the hands of the landholders.

5. It is extremely difficult, I may I believe say it is not possible, to arrange an effectual plan of association and co-operation among the higher orders for purposes of police, or for any other purpose. We have few large towns, no societies exercising, or capable of exercising municipal authority. There are no gentlemen, in whose honour and probity, in whose spirit and activity, government can repose confidence. There exists not between the common people and the rulers, a middle order, who feel a common interest in the prosperity of the state, who love their countrymen, who respect their rulers, or are by them, respected; who either could, or even if they could, would even in a case of the greatest exigency, exert themselves heartily and effectually, each in his own sphere, for the public good. Such a set of men in the society, is here unknown. Government is unable to direct, or in any way to make the use of the power of the individuals, composing the community. Hence our extreme ignorance of all that passes, our complete inability to detect and apprehend offenders, to explain to the public what we wish should be known, and persuade them what should be done. Hence the long continuance of enormous abuses, without its being possible for government, or for the magistrate, to prevent or to discover them.

6. To apply effectual remedies to radical evils of this sort, is hardly to be hoped for. It will not, I imagine, be expected from me, that I should suggest projects to this end. I do not forget that such evils are political, with which a magistrate has no concern; nor shall I be surprised if they are denied, to exist altogether. I content myself with observing, that any measure which would secure to government the services of a considerable number of the most respectable members of the community, must prove in many points of view, beneficial.

7. The zemindars, it will be recollected, possessed under the native governments a degree of power nearly proportionate to their property. Although that power was perhaps not formerly recognized, nor regularly executed; still they did possess a considerable degree of military, civil, and fiscal power. They kept their dependants in a state of union, and were by that means, enabled to protect them, and maintain themselves. At present, such as have survived the almost universal destruction of zemindars, are, in conformity to our notions, reduced to the same condition, and placed at an equal distance from us, with their lowest ryots. Any measure that has a tendency towards the restoration of this power (though I confess I have no distinct conception of the mode, in which it can be accom-

Answers from the Judge and Magistrate of Midnapore, to Interrogatories: 30 Jan. 1802.

lished) must, I think, advance a step towards the creation of a body of gentry, who, though they should never be actuated by the same motives as ourselves, nor possess any feeling in common with us; may yet perform great services to the public. Such a measure, would, in my opinion, bring the lower orders more distinctly under the eye of the magistrate. It might enable us, in some slight degree, to excite awe, to impose restraint, to awaken national ardour, and love for the government. Our moral impotence to produce any effect of this nature on the minds of the people, which is at present sufficiently apparent, might be, I think, if not removed, at least gradually diminished.

8. To the propriety of any plan that would invest the higher orders with a liberal authority that would encourage and enable them to act without fear, in concurrence with government's officers, for the public good, I beg leave to subscribe my humble opinion.

9. Among the natives there appears to prevail a general notion, that the Regulations are calculated to restrict the powers, and embarrass the operations of police officers, as well as of individuals, in their exertions for the detection and apprehension of offenders. This notion, whether founded in experience, or ignorance and error, can hardly fail to produce pernicious consequences.

Interr 33. It is my opinion, and I wish to express it on every opportunity, that we are not able to protect the ryots from decoits; that there is little prospect of our being able to do it; and that it is, in justice, humanity and policy, incumbent on us to exhort them to arm and assemble, when occasion requires; to the end that they may possess, as far as possible, the means of defending themselves.

2. For the more effectually suppressing of crimes, and improvement of the police, I would recommend increasing the power, the emolument, the respectability of the police officers.

3. The darogahs, I believe, it is generally confessed, do not perform the duty that was expected: they are clearly either unable or unwilling: they do not appear to be often guilty of gross criminal malversation, such as harbouring or conniving at, aiding and abetting decoits, receiving stolen goods, or releasing prisoners. Their insufficiency consists, I think, in a general neglect of duty, in petty rogueries, in a want of respectability, in being destitute of that energy and activity, and that delicate sensibility to character, which ought to characterize a police officer. A man whose entire duty consists in maintaining personal authority, should be conscious of his own importance, and competent to convince others of it.

4. In the duties of his office, a darogah is hardly occupied half an hour in a day; and he often becomes negligent, indolent, and in the end, corrupt. His dishonesty consists in taking bribes from poor people who have petty foudarry suits, in conniving at the absconding of persons summoned through him, in harrassing ryots with threats or pretended complaints, creating vexatious delays in settling disputes, or preventing their being settled by razeenamah; and chiefly, in deceiving the poor and ignorant, with whom he has to deal.

5. The avowed allowances of a police darogah, are not sufficiently liberal to render the office worthy the acceptance of men, who are fit to perform the duty. It would be easy to make every darogah, a munsif within the limits of his tanna; and it strikes me that such an institution would be advantageous, in many respects. Some are of opinion that the more power the natives have, the more they abuse it—that they are utterly unfit for any, but the lowest employments; and that, however great their salaries, moderation and disinterestedness can never be expected from them. This appears to me a mere fallacy. A few objections may suggest themselves to my proposition of investing the darogahs with authority to decide civil suits; but no solid ones occur to me. If I thought the hint likely to be approved, I might attempt to discuss it at further length.

6. After all, the grand defect is, the want of that anxious solicitude, which a police darogah ought to feel in the discharge of his duty, particularly as he is almost invariably a stranger, possessing no personal interest in preserving the peace of his tanna. This is one of the situations which require something more than a mere methodical attention to official routine. A police darogah should feel himself a magistrate, should be ready at all times, night and day, to go from place to place, to seek information, to pursue offenders, to oppose force to force, if necessary; and, in short, to exert himself in a thousand ways, wherein he might do good; but without which, he may obtain his object, viz. that of keeping out of scrapes, and maintaining a tolerable character.

Interr 34. No alteration, as to drunkenness or sobriety, has been remarked by me, since the establishment of the last tax on spirituous liquors. Probably drunkenness increases, not in consequence of the tax, but from the general cause of increasing population. Besides, the lower casts, who are almost the only drinkers of spirits, are, I think, getting rather more licentious in their manners, and less scrupulous on the score of religion. Among the higher casts, it is still held disgraceful; and though some are addicted to the vice, it is very rare, and always kept as secret as possible. There are many reasons for wishing, if it were practicable, which I hardly think it is, to abolish entirely the sale and manufacture of spirits. They are exceedingly injurious to the health of the lower orders of the community. They afford no comfort, as in other climates; all who drink, do it to excess, and scarcely ever leave it off.

2. One objection only occurs to me, which, though it may appear somewhat overstrained, and perhaps imaginary, I will, nevertheless, mention; because, if well founded, I consider it of the last importance.

3. The distillation of spirits occasions a large consumption of rice. Any diminution of quantity, in the regular annual demand for rice, I conceive to be pernicious to the country.

Answers from the Judge and Magistrate of Midnapore, to Interrogatories: 30 Jan. 1802.

The more is required for any purpose, the more will be produced. The chief means of alleviating the horrors of a famine, will be to increase the quantity of rice appropriated for food. By stopping the distilleries during a season of scarcity, which might be done by an exertion of the magistrate's authority, there would be found a very considerable resource. A quantity of the first necessary of life, instead of being converted into the vilest and most unwholesome liquor, might thus, with ease, be brought into the market for the sustenance of the people. But if these distilleries, were abolished altogether, it strikes me that the demand for rice would immediately diminish; and that, in consequence, to the manifest detriment of the country, less would be produced.

Interr 35. To attempt any material improvement or alteration in the moral character of the natives, by the intervention of legislative measures, I look upon as vain.

2. They no longer consider the laws, as a part of their religion. I do not even see that with us, law and morality have much connexion. It is the province of the magistrate to quell disorders and preserve peace; but as to good morals, I am not aware that, either by precept or example, we are capable of producing any effect whatever. The vices and the crimes of the people, proceed from their poverty and ignorance; and I do not conceive they are likely to grow much richer or wiser, while the present state of things exists.

3. This assertion, however, that the vices and crimes of the people proceed from their poverty and ignorance, I would wish to be understood, with limitations. Where considerable numbers are collected and associate together, especially if there happens to be much inequality of rank and fortune, the morals of the people are worst, though compared to the inhabitants of other parts of the same country, they may be said to be neither indigent nor uninformed; but in such situations, they are liable to fall into bad company, and to acquire new habits and new wants. The same may be observed, respecting such persons as have occasion to attend our cutcherries: they get into bad habits. It is not always, therefore, that the people are worse where they are the poorest and most ignorant. Nevertheless, the assertion is, in my opinion, generally speaking, true. It is certain that where labour is amply rewarded, where all can easily get employment, and where the poor are provided for, the people lead industrious and virtuous lives; and it will be observed, that in remote parts of the mofussil, where debauchery and dissipation are little known, very few resort to depredations on the public, except from necessity.

4. Most but not all decoits, begin their evil practices from necessity. A ryot finding some difficulty to subsist, either from his imprudence or ill fortune—a peon or other servant losing his place, and unable to procure another—a Cooly finding no employment:—Such persons, of which in this populous country there are always many thousands, often take to stealing, are corrupted by vicious companions, drink spirits, and are gradually led on, from impunity and habits of idleness, to become decoits, and depend on robbery alone for subsistence.

5. The people are, I presume, little different from what they were 1,000 years ago. The Mahomedan government had hardly any effect on the national character, and our government must have still less, because we do not, like the Mahomedans, coalesce with the body of the people. We cannot mix in their society,—we have made no attempts to introduce European science and learning among them. They appear to me as far from adopting our customs, as we are from adopting theirs.

6. The power of the Bengal government appears to me, of all governments, the most unquestionably despotic over its subjects. The submission of the natives is perfect and unqualified; so complete, as to preclude the necessity of coercion or intimidation of any kind. All appearance of military interference in the police is or may be, kept out of sight. It is the principle of ignorance, and not of fear, that at present preserves us; and I should imagine it will be only when European laws, religion, and literature, come to be disseminated in this country, that it will be necessary to draw the reins tighter, and to show, what we certainly at present possess, power irresistible to command obedience.

7. But this sort of power, the result of policy and force on the one hand, and utter ignorance and wretchedness on the other, does not suppose any influence whatever over the hearts of the natives. In fact, if any change has been introduced in their habits and tastes since they became subject to our dominion, such change may very well be termed accidental; but I am not myself sensible of any very material change.

8. It is in Calcutta alone, that the effect of the intercourse between Europeans and natives is, in any degree visible. There and there alone, an indistinct sort of link may be discerned, between the rulers and the people: but how extremely faint and imperfect this link is, must be well known. The lowest and poorest Europeans and the native-born Christians and Portuguese, between whom and us, it is scarcely necessary to say, there subsists little connexion or similarity of pursuit, do in some slight degree, mix with the natives in their ordinary concerns and their amusements, just sufficient to produce an inconsiderable change in their manners and character. The circumstance of the jurisdiction of the supreme court, too, and the intercourse between the natives and the lowest officers of that court, must be considered, as another cause of the same nature. But I ask, whether the morals of the people are in any respect improved, by these causes?—whether they have not learnt all the low arts of chicanery, imposture, and litigiousness peculiar to an English court of justice, without a particle of plain dealing, firmness, independence of spirit, or useful knowledge of any kind?—whether they do not reap all the evil, and none of the good?—whether they do not imbibe those principles of the European character which tend only to impair the mildness and simplicity of their own?—To pronounce upon these questions is, I fear, not very difficult.

5. The most material change effected by us, is not in the punishments fixed for particular crimes. It is less, I think, in the laws themselves, than in the mode of executing them. It is a common saying with the natives, that the gentleman requires so much evidence, that it is scarcely possible to convict a decoit. The old way was very different. The accused almost always confessed, whereas none now confess, but the most simple and uninformed I have seen several old records of trials, and I observed, that almost the whole of those convicted

13. When a suit is filed in a munsif's court, it is taken up immediately, — there is no time or opportunity, for the fabrication of a defence, or subornation of perjury. The munsif is, as it were, in the society of the parties, and they cannot easily deceive him. But if that

Answers from the Judge and Magistrate of Midnapore, to Interrogatories: 30 Jan. 1802.

cause comes before the zillah judge, besides the inevitable delay and expense at the outset, the case is probably entirely changed; intrigue and counter complaints occur, the most imprudent falsehoods are advanced with impunity, and in the end perhaps, an erroneous decision is passed.

14. Should it here occur, that very few, if any natives are qualified, from habit and education, to pronounce a decision, or to comprehend a complicated judicial case; that the range of their ideas is too narrow,—that their minds are cramped, and that they possess not that vigour and perseverance, and those enlarged views, which would enable them to perform the duty of judges:—if there is any one of this opinion, I would take the liberty to ask, how it is possible the natives in general should, in the miserably subordinate and servile employments to which they are confined, have qualified themselves better? I would observe, how very easily they all acquire the requisite qualifications for the duties which we are pleased to entrust to them.—I would ask, who can doubt that they would very shortly, if not depressed and dispirited, become at least equal to the functions they performed, before we came among them?

15. In considering the mental qualifications of such of the natives as are not wholly illiterate, though their education must be admitted to be deplorably imperfect, though they are the victims of gross prejudice, superstition and ignorance; yet I by no means, look upon them, as incompetent to perform the duty of judges.

16. They very frequently pay implicit credit to events in themselves, improbable. When they read or hear a story, they seem to believe it, as a matter of course; and the more extraordinary the facts, perhaps the less inclination do they feel to doubt or disbelieve them. But this excessive credulity, and this apparent incapacity to judge of truth and falsehood, does not I think, prevent their distinguishing, with considerable sagacity, between the probable and improbable, in the common affairs of life, where prodigies and miracles have no place.

17. I confess it is my wish, though possibly I may be blamed for expressing it, not only to have the authority of the natives as judges extended, but to see them, if possible, enjoy important and confidential situations, in other departments of the state.

18. Though my reply to this interrogatory, like several of my other replies, has swelled to an immoderate length, I am well aware of its being by no means, complete and satisfactory. A thorough discussion of the subject, would require more leisure and consideration than I have been able to bestow, and a great deal of Mahomedan law learning; a branch of knowledge, in which I can pretend to no proficiency.

Interrogatory 39. There are no Europeans out of the service, constantly residing in this district.—A few indigo manufacturers and cloth merchants, have or rather had, considerable dealings in Midnapore, and occasionally come to look after their concerns.—The cloth and indigo trade have very much fallen off, within these few years.

Interrogatory 40. The condition of the weavers commercially connected with the Company, or with European traders, is here, as every where, I should imagine, greatly ameliorated.

2. The system with regard to them, has by degrees, almost totally changed. They are now treated with fairness and liberality; and oppression, which prevailed formerly to a great extent, is no more. I know not one instance in which the advantages of the present system are more conspicuous, than this,—the stop which has been put to the abuses which used to prevail in the commercial department.

3. It does not appear to me that the officers of government, or even individual Europeans, have any reason to complain.—I have indeed frequently heard complaints; but I always thought them groundless.

4. Europeans have still advantages, and ever must have. When a native fails to perform his engagements, I think it will generally be found to proceed from inability. Individual Europeans have no regular means of compelling him, without resorting to a court of justice. But the commercial and salt agents possess some effectual means of coercion; and such powers being in themselves, rather unfair, and hardly compatible with that equality which ought to subsist in commercial concerns, must necessarily sometimes produce discontent.

5. No European can be sued by a native for a greater sum than 500 rupees, in the dewanny adawlut; whereas a native is liable to be sued, to any amount by the European.

6. I know not any good reason for this; and there ought I conceive, to be a very good reason to justify such an inequality. No instance however of inconvenience, or hardship resulting from this inequitable law, has fallen within my knowledge in this district.

I here close my Replies.

Some of the Interrogatories appear to me to involve discussions of a general and political nature, not immediately connected with my duty, as judge and magistrate of this district. On all such, I could for several reasons, have wished to be silent. Finding myself called upon, however, on this occasion, to deliver opinions, and to furnish such information as I might possess on a variety of subjects, which it cannot be supposed I should be master of. I have attempted it accordingly; and have in some instances, been induced to enter upon certain topics, more amply than is perhaps expected.

I beg leave to offer an apology for trespassing on the patience of government, with discussions so much more prolix, than the subjects may be thought to demand.

Having

Having been led to advance certain opinions on the state of the country, and the conditions of the natives, which opinions I became fearful might appear extravagant, and sometimes unintelligible, I have endeavoured to explain and illustrate them, without very strictly applying my answers to the terms of the interrogatories.

If in my eyes, these matters have chanced to bear a different aspect from those of many other people, it should not excite surprise. Infinite diversity of opinions on these subjects is to be expected, because we are all liable to false impressions,—because the circumstances to be taken into consideration, are too numerous and complicated for any one mind to perceive or comprehend them all,—because we necessarily infer and in fact guess a hundred things, for one thing which we see or come to the actual knowledge of.

A conviction of the uncertainty, to which discussions of this nature are for ever liable, while it serves as a caution against too readily lending an ear to plausible speculations, may teach us to consider with attention and willingness, every new attempt at investigation; to listen, without scorn and prejudice, to what at first may strike us as singular or improbable, and never to reject opinions solely on account of their novelty.

I have not been deterred by the apprehension of falling into error, which I know to be inevitable, nor of having my principles and intentions mistaken, from delivering with freedom such opinions as my understanding teaches me to be just, after the best attention I am able to bestow, and this even on political subjects, which are to me purely speculative. In so doing, I trust I have not deviated from the wishes of government.

I have now only to express my hope, that nothing I have said will give offence; and that as my sentiments are offered with diffidence, they will obtain a candid and indulgent reception.

(Signed) H. STRACHEY, Judge and Magistrate.

ANSWERS of the Judge and Magistrate of Zillah Burdwan, dated 9th March 1802, to the INTERROGATORIES of Government, of 29th October 1801.

Interrogatory 1. WHAT is the number of causes now depending before you, before your register, and before the native commissioners?

Answer 1. The causes now depending before each of these tribunals, stand in number as follows:—

Before the Judge	191
the Register	1,303
the N. Commissioners	7,605
Total	9,099

Interrogatory 2. What proportion does the number of causes now depending before the three tribunals of the judge, the register, and native commissioners, bear to the number of causes usually depending during the several years commencing from the year 1799, to the present period?

Ans. 2. Previous to the year 1797, the causes depending before these tribunals in this zillah, appear to have been so numerous, that it was found impracticable to keep any regular register of them; but since that period, they have annually decreased; in the two first, the number now depending in the judge's court, bearing a proportion of one in six of the average number depending, in the four preceding years; and in the register's, the number has been reduced in the proportion of one half, on the same average calculation. In the courts of the native commissioners there appears an increase; but this is merely temporary, arising from the numerous revenue suits recently instituted in the present season of the heavy collections; nor can the number now depending before them be deemed great, when the number of these courts (thirty-two), the description of the suits, and the average number decided in them monthly, is taken into consideration.

Interrogatory 3. What number of causes was decided in the past year by you, by your register, and by your native commissioners.

Ans. 3. As follows:	588.
By the Judge	2,086.
Register	10,351.
Native Commissioners	

Interrogatory 4. What number of causes do you suppose must necessarily be depending before your court, and that of your register, and before the native commissioners; and what is the reason that the number of causes depending before those tribunals respectively, is not reduced as low as you think it might be reduced.

Ans. 4. From the answer given to the 2d interrogatory, it is seen that the number of causes depending, compared with preceding years, has been reduced in a very considerable proportion, both in the judge's and the register's court; and I have no doubt, that a further considerable reduction will be made, and that in the course of a very short time, they will not exceed, if they now do, the number depending before the same tribunals, in other zillahs, though I believe it will be admitted that, in extent and population, this exceeds the generality of them.

It is less, however, to the extent and population, that any excess is to be ascribed, than to local evils, which, by prolonging investigation, retard decision: and these, I shall beg leave to explain.

Answers from the Judge and Magistrate of Midnapore, to Interrogatories: 30 Jan. 1802.

Answers of the Judge and Magistrate of Burdwan, of 9 March 1802.

The generality of the suits brought before these tribunals in this zillah, may be comprized under two classes :

1st. Suits instituted for the resumption of lands, alleged to have been fraudulently alienated, subsequent to the decennial settlement, and held under antedated grants ; and those of the same description, instituted by holders of grants for illegal resumptions, under Section 10th of Regulation XIX. of 1793.

2d. Suits instituted by farmers, for the recovery of arrears of rent ; and those against them for alleged exactions.

The suits of the 1st class are numerous, and it is not to be doubted, that the fraud has been committed to a very considerable extent, and that it continues to prevail, every farmer making himself a rent-free land-holder during the period of his farm ; but the fraud is not easily detected, where there is no record either in the zemindarry or in the offices of government, whereby it can be ascertained, what grants did exist, prior to the period stated. The zemindarry accounts produced by the succeeding farmer, to prove the alienation posterior, are not to be depended upon ; as little, are those produced by his predecessor, or the defendant, to prove the anterior alienation, for each has fabricated them, to answer his own purpose, and thus is the court left without any other guide for its decision, than the evidence of numerous witnesses, brought on both sides, to prove opposite and contradictory assertions ; and this, I am sorry to say, in many instances, is as doubtful and unsatisfactory, as the documents and vouchers, being procured with the same ease, as the latter are fabricated for the purpose.

The above observations are equally applicable to the suits included in the same class for illegal resumptions, and those of the 2d class are not less numerous, nor less intricate.

The interchange of engagements between the parties, with few exceptions, extends no farther than to the zemindar's farmer, who is here termed the sudder farmer, and to those amongst whom he subdivides his farm, in portions. An engagement between the latter and the cultivator, or heads of a village, is scarcely known, except the general one, mutually understood to receive and pay, agreeably to past and preceding years ; and for ascertaining this, the accounts of the farm are no guide.

The zemindar himself, seeing that no confidence is to be placed in the accounts rendered him of the rent roll of the farm, from the practice which has so long prevailed, of fabrications and rendering false accounts, never attempts to call for them, at the expiration of the lease ; and instead of applying a corrective to the evil, increases it, by farming out the lands literally by auction ; and the same mode is adopted, in almost every subdivision of the farm.

The consequences of such a system, must be obvious ; needy rapacious farmers and fraudulent tenants become friends, and collusively agree, at the expiration of the lease, to defraud the succeeding farmer. A trifling douceur from the ryot, or the ryots of a whole village, is sufficient to procure a fabrication of the accounts, and a receipt to correspond with them, for a sum much below that actually paid on the revenue demand for the year ; and these are the valid and incontrovertible vouchers, held out to the successor in the farm, for his guide.

The practice is, however, too universal, and too well known to deceive him ; but he is without an alternative, and acts his predecessor's part, in the repetition of it ; for if honestly disposed (which is rarely the case) he has not time to have recourse to a measurement for ascertaining the quantity and quality of lands in the occupancy of the cultivator, with a view to a fair and equitable assessment ; and the ryots finding their benefit in the confusion, and despairing of honest dealing towards them whilst the present system exists, would oppose it, so as to make him a sufferer for the attempt.

These are local evils, originating in the great extent of the zemindarry, and the bad management of the proprietor ; and are less worthy of notice, as they affect the speedy decision of suits, than in their effects upon the public revenue, which cannot fail ultimately to suffer from the abuses I have mentioned.

It will, however, be evident, that they must occasion considerable delay in passing decisions ; but notwithstanding these difficulties which the courts of this zillah labour under, and the great portion of time necessarily given both by myself and the register to the foudjarry department ; I trust it will not be found that the number of causes depending, greatly exceeds the number depending before the same tribunals, in other zillahs ; and I can pledge our exertions to reduce them, as low as may be found practicable.

In the courts of the native commissioners, the number will ever be great ; and I have always been averse to the institution of these courts on the present system, from a real belief that they are hurtful to the country ; and sure I am, that the purposes of their institution would better be answered, in this zillah, I will add, in all Bengal, by the establishment of a few courts at the sudder station, immediately under the eye of the judge, for the cognizance of the suits now cognizable by these native commissioners. It is universally admitted, that the natives of Bengal are litigious ; and the number of the courts dispersed throughout the country, opens a wide field to them, to indulge this disposition ; nor is it to be doubted that the commissioners themselves, with their train of vakeels and peons, encourage it, for their own interest. The majority of the suits instituted in them, are vexatious ; and I am persuaded, that the administration of justice would not be affected by their abolition, and the establishment of those above suggested in lieu.

The jurisdiction of the new courts suggested, might also be extended to all suits not exceeding in amount one hundred rupees, whereby a relief would be afforded to the register's, that it much requires ; and all should be assessed with a charge at least equivalent to defray the expense of the establishments, which should be fixed, and payable from the treasury of government.

Inter 5.

Inter 5. Are you prepared to suggest the establishment of any rules, which, consistently with a due administration of the laws, would expedite the decision of suits ? Are you of opinion that this object would be in any degree promoted, by leaving it optional in the different tribunals to commit the depositions of witnesses in causes not appealable, to a higher tribunal ?

Ans. 5. An accurate record of the rent-free grants, and of the revenue lands, and the execution of regular engagements by the farmers and under renters, would do much towards the object proposed, in this interrogatory ; and little more would be found requisite. I am not of opinion that it would be promoted in any great degree, or that any expedition would be obtained, by the omission suggested ; nor do I think it advisable, as it would be productive of complaints to the superior courts ; and the intention of it, would, in my opinion, better be answered, by the attachment of a few officers to the court, whose duty it should be to tally the evidence of the witnesses in the presence of the parties, or their vakeels, to the points contained in their pleadings. These officers, might also be very usefully employed to inspect the pleadings when filed, to see that they are conformable to the Regulations, and that there is no delay in the delivery of them,—an assistance the courts of this zillah, stand much in need of ; and I see not why the pleadings may not be limited to plaint, and answer for the need of ; and others, if conformable to the Regulations, are of little use, but they are now generally, not the principal, made the longest. The vouchers referred to, as also lists of witnesses, might be filed with them ; and the whole be prepared, so as to enable the court to pass judgment on the suit, at one sitting. At present, frequent adjournments are unavoidable for the filing of these necessary vouchers, in the delivery of which, there is always considerable delay ; and the court is in doubt, whether the vakeels or their clients, are blameable for it.—There is certainly a mutual want of confidence, or an indifference on the part of the vakeels, with respect to the issue of the suit, that proves a great interruption to the dispatch of business, for neither will trust, the other ;—the client, his vakeel, with the vouchers and the fees payable on the filing of them ; nor the latter, the former, with making an advance for him ; and from this want of confidence between the employer and the employed, together with the doubt which the court entertains, whether the latter has done his duty towards the former, in giving the necessary information, repeated adjournments of the suit are made.

Inter 6. Are you of opinion that it would be advisable to extend the jurisdiction of the native commissioners to suits for sums exceeding 50 rupees, and that of the registers to suits exceeding S^r R^s 200 ? What is the amount to which you would recommend the jurisdiction of the courts of the commissioners and of the registers should be extended ; and to what degree, would the general administration of justice, in the district subject to your jurisdiction, be expedited, by the adoption of this arrangement ?

Ans. 6. The abolition of these numerous courts is recommended in my answer to the 4th interrogatory ; and if my objection to them had not been so strong, I should have been against any extension of their jurisdiction, in respect to the amount of the suits cognizable by them. And with regard to the register's court, it rather requires relief ; and I have proposed the relief advisable to be afforded to it, in the establishment and extension of the jurisdiction of the new courts suggested in lieu of those of the present native commissioners, recommended to be abolished.

Inter 7. Has litigation been checked by the establishment of the fee paid to government on the institution of suits ; of the fees paid to the vakeels ; of the fees paid on exhibits in the courts of judicature, and of the stamp duties ? Do you consider these several charges attending the institution of law suits, to be too considerable, or otherwise ?

Ans. 7. It certainly has been considerably checked by the establishment of these charges, and I am less against the aggregate amount of the expense to which law suits are now subject, than to the number and variety of heads under which it is made payable :—these, occasion delay, as before observed ; and from not being intelligible, or known to the generality of suitors, may partly produce that want of confidence noticed in their vakeels.

The simplification of them, by consolidation, and the establishment of a per-centage, would be advisable ; and I think the amount might be lessened, on the smaller suits ; for, in addition to these charges, it should be considered, that the generality of suitors are subject to the further expense of a private agent, to attend on the vakeel.

Inter 8. Do the fees paid to the licensed vakeels, on suits instituted or defended by them, constitute a sufficient inducement to men of character, and of proper qualifications, to undertake those situations ? Are the vakeels attached to your court, persons of the above-mentioned description ; and are they in general, well acquainted with the printed Regulations ?

Ans. 8. I am of opinion that the fees are fully ample for the purpose ; but the situation seems not yet to be sufficiently known, and hitherto few have offered, or been found willing to undertake it, excepting those who before acted in the capacity, under the former system ; and this description, affords few of character and of proper qualifications for the office. Hence few men of character and ability are to be found amongst the number at present holding the situations, at least, it is the case in this court ; for of the number (forty-eight) at present attached to it, there are not more than ten or twelve, who I think favourably of, or who appear to me to possess an adequate knowledge of the Regulations, to qualify them for discharging the duties of their situation.

The limitation of the number to twenty, which I think fully sufficient for the business of the court, would, I am of opinion, have a good effect, in increasing their emoluments and making the situations more desirable : this would induce good conduct and attention to improve themselves ; and men of character and of proper qualifications, would soon be found soliciting the succession to the stations, as vacancies occurred.

Inter 9.

Interr^y 9. Has the establishment of licensed vakeels contributed to expedite the decision of suits, by bringing more speedily and accurately before the court, the merits of the suits instituted?

Ans. 9. I was partial to the establishment at first, from a real belief that this good effect would have been produced by it; but it may be inferred, from what I have above said, that my expectations, in this respect, have been disappointed, and I am sorry to say, that it has not been produced, in any sensible degree; the failure, however, is not wholly to be attributed to the vakeel, but partly to their employers, who withhold the necessary information from them.

Interr^y 10. Do the vakeels in general, discharge their duty to their clients, with honour and fidelity?

Ans. 10. I have had no complaint made against them, by their clients; but have before observed that, in many instances, an indifference is shown by them, in regard to the issue of the suits upon which they are employed; and I am afraid that they do not always discharge their duty, with honour and fidelity.

Interr^y 11. Are the principal inhabitants of your jurisdiction, as well acquainted, as individuals in general can be supposed to be informed, of the laws of the country?

Ans. 11. I have found some zemindars, and principal farmers and merchants, tolerably well acquainted with those laws which chiefly concern them, but few seek the information; and, from this cause, I am afraid that the knowledge of the Regulations is much confined to the sudder station.

Interr^y 12. Are you prepared to state any alterations in the forms established for the trial of civil suits, which would contribute to expedite the decision of the suits, without endangering the due administration of the laws?

Ans. 12. I am not aware that any alteration in the forms established for the trial of civil suits, is necessary for the object proposed in this interrogatory, or that any thing further for it, is necessary than what I have suggested in my answer to the 5th. With that assistance, I can venture to promise, that there will be few suits in arrear, in the courts of this zillah.

Interr^y 13. Have you in your court-room, any place allotted for the bench of the judge, for the public officers, for the parties or their vakeels, for the witnesses, and for all persons who attend your court? and what forms or ceremonies do you observe, in opening your court, or sitting in it?

Ans. 13. The court-room at this station, has the accommodations mentioned in the interrogatory. No other form or ceremony is observed, than the proclamation of the opening and sitting; and after going through the causes notified for the day, all petitions and applications by motion, are received and heard, and orders passed upon them.

Interr^y 14. Are there any private schools or seminaries in the district under your jurisdiction, in which the Mahomedan or Hindoo law is taught; and how are those institutions maintained?

Ans. 14. There are few villages of any note, in which there is not a school, but the instruction in them, is confined to the teaching of children to read and write; and I know not, nor have heard of any within this jurisdiction, in which the law, either Mahomedan or Hindoo, is taught; the most learned in the latter, are found in the neighbouring district of Nuddea, from whence, and Benares, the other stations are supplied; and the Mahomedans bear but an inconsiderable proportion of the inhabitants of this zillah, receiving their education, in the common branches, from the village schoolmasters above mentioned, or from their friends.

Interr^y 15. What is your opinion regarding the general moral character of the inhabitants of your district? Has the moral character of the inhabitants in general, been improved or otherwise, by the system established by the British government for the administration of the laws, and for the conduct of the internal administration of the country?

Ans. 15. I am sorry that I cannot report favourably of it, or give it as my opinion, that the lenity and humanity introduced by the British system, has tended to improve either the Mahomedan or Hindoo moral character; certain it is, that much profligacy, vice and depravity, are to be found amongst the higher class; and the crimes committed by the lower, will I think be found more prevailing, and in greater number, than under the Mahomedan jurisprudence; at least, as far as a comparison of the records of the two periods, can be made the criterion of judgment, this is found to be the case, in this district: But it may be proper to observe, that all crimes and offences are now reported to the magistrate, and that few of the offenders escape; the increase may therefore, in a great measure, be only apparent; but I am of opinion, that the number actually committed has increased; and having observed, that few of the offenders escape, I cannot assign any other reasons for the increase, than that the punishment on conviction is inadequate to deter, and that the police establishments are inadequate to prevent, the commission of crimes. The increase may be ascribed, to the inadequacy of both for their purposes.

Interr^y 16. Are you of opinion that the inhabitants in general, of the district under your jurisdiction, consider their private rights and property to be secured, by the present constitution of the country, against infringement, either by the executive officers of government, or even by the supreme executive authority itself, or by individuals?

Ans. 16. They certainly do consider their rights and property fully secured, by the present constitution of the country, against infringement; and sure I am, that none have reason

reason to entertain a contrary opinion, or that, where the infringement may be made, either by the executive officers of government, or by individuals, the fullest redress will not be afforded them:—They have the most perfect confidence that the government itself will not infringe the laws which it has enacted for their security; and that it will protect them, from the infringement by others.

Interr^y 17. Are you of opinion that the district under your jurisdiction is in a state of improvement or otherwise, with respect to its population, cultivation and commerce, and its buildings, or other works for religious, domestic or other purposes; and on what grounds, do you form your opinion?

Ans. 17. Notwithstanding what I have noticed in my answer to the 4th interrogatory, of the disadvantage which this district labours under, from the farming system, I have no hesitation in saying, that it is in a state of very considerable improvement, and that this is shown, in an evident increase of cultivation; in a number of new raised villages, whereby an increase of population may be inferred; an increased and daily increasing number of brick buildings, both for religious and domestic purposes.—The commerce has also been both much facilitated and extended, by the opening of the three grand roads leading to Hooghly, Culna and Cutwa, which have lately been put into a good state of repair, by the labour of the convicts; and nothing can more forward the commerce of this district, which has not the advantage of inland navigation, or more conduce to the general convenience of the inhabitants, than good roads.

Interr^y 18. Are you of opinion that the inhabitants of the district subject to your jurisdiction, are in general, satisfied with the British government?

Ans. 18. They certainly are satisfied with it; and living happy, and prospering under its mild and equitable laws, and the protection afforded them, I am sure are well affected to it.

Interr^y 19. Is the present system of police well calculated to insure the apprehension of offenders?

Ans. 19. In the answer to the 14th interrogatory, I have noticed that few escape, and it may therefore be inferred that it is well calculated for the purpose, in this district.

Interr^y 20. Are the police establishments in the district subject to your jurisdiction, adequate to the duties required of them?

Ans. 20. They are certainly not adequate; the tannahs are too few, and the establishments will not admit of the necessary detachments, for the performance of those duties in the numerous populous villages under them, and little assistance can be expected from the zemindarry Pikes, and village watchmen, as these, are generally found to be the offenders.

Interr^y 21. Are you of opinion that the number of crimes committed annually in the district under your jurisdiction, has increased or diminished, since the year 1793; and to what cause, do you ascribe the increase or diminution?

Ans. 21. I cannot assert that they have increased, since the year 1793; but a reference to the calendars, and the result of the trials, will evince that they have been lamentably numerous, in each subsequent year. There is, however, every prospect that they will be less frequent henceforward, from the number of offenders who have been punished on confession, by transportation, amounting in the two last years to upwards of two hundred; and I may fairly hope a good effect, from having brought many of the most notorious sirdars or heads of gangs to justice.

Interr^y 22. What crimes of enormity are most prevalent in the district under your authority; what is the cause of the prevalence of such crimes; and what are the means you would recommend to be adopted, for their suppression?

Ans. 22. The crime the most prevalent in this district is decoity or gang robbery, and the calendars exhibit few other crimes; this however is frequently accompanied with murder; and if I had not experienced it, to be equally prevalent in other districts far less populous, and indeed where the population did not afford hands sufficient for the purposes of tillage and agriculture, I should have ascribed its frequency in this jurisdiction, to the excess of population, in the lower order; but I am persuaded, that it is a calling, and hereditary with them, the same as any other trade followed by the lower classes of Hindoos.—It is the most certain mode of robbery, from their going in large gangs, for the acquisition of booty, and the most difficult of conviction, and therefore is preferred. An increased number of tannahs would certainly prove serviceable for checking the frequency of this crime; and I am of opinion that the transportation of all convicted of it, whether principals or accessories, would have a good effect.

Interr^y 23. Do the inhabitants in general, of the district subject to your jurisdiction, keep arms in their houses; what description of arms do they retain, and for what purposes are the arms retained?

Ans. 23. They do in general, and I may say without exception; for scarcely a person is to be seen, without a tulwar and shield. The higher and middling order have these and matchlocks, some as appendages of state, others for their own defence and protection; and the arms retained by the lower order, either for their own protection, or for purposes of robbery, are of every description—matchlocks, tulwars, spears, long swords, hatchets, axes, bows and arrows, &c.

Interr^y 24. Are there any brick or mud forts in your district; in what state are the forts, and what is the nature of their construction?

Ans. 24. There are no brick forts that I am informed of, in this district, but the remains of several mud, are visible. These were originally constructed for the security and protection of the inhabitants against the Mahrattas, who frequently harassed it, with incursions of horse; and when the internal government of the country experienced frequent convulsions from changes. Since the accession of the Company, and the protection afforded by the establishment of the military station at Midnapore, they have been neglected, as useless; and nothing now remains of them, but the ditches, and the bastions covered with jungle.

Interr^y 25. What proportion do the Hindoo bear to the Mahomedan inhabitants, in the district subject to your authority; and what do you suppose to be the number of the inhabitants of your district, of all descriptions?

Ans. 25. I have no data to guide me in the answer to this interrogatory, but the number of villages, and the number of houses in each village; and supposing each house, on an average, to contain four persons, which I consider a low average, the number of inhabitants would amount to one million seven hundred and eighty thousand; and I think the number may be computed at two millions. Of the number, I suppose 1-16 to be the proportion of the Mahomedans.

Interr^y 26. What are the names of the persons possessing the highest rank, and the greatest opulence, in the district subject to your jurisdiction; what number of followers, armed or otherwise, are they supposed to maintain in their service; and do they appear abroad, with such followers armed?

Ans. 26. The only persons possessing rank in this district, are the Rajahs of Burdwan and Bissenpore: the name of the former, Tajee Chund, and of the latter, Chyton Sing; but neither of these, maintain any followers in their service, hiring a retinue for the purpose of state, when they appear abroad, either on visits of ceremony or other occasions. The former, is not supposed to possess much wealth, nor do I believe that he has any, exclusive of his zemindary; and the latter, has the title only left; the greater part of the lands which composed his zemindary having been sold for arrears of rent, and the rest, now under attachment, preparatory to the sale.

The other zemindars are of no considerable rank; and many of the most principal, have their concerns managed by an agent, having their own residence in Calcutta, or in that part of the district comprehended in the Hooghly jurisdiction. There are several very considerable merchants, who carry on an extensive trade in salt, tobacco, grain and cloth; such are the following: Takore Doss, Nundee, Gocul Chund Koond, Preym Chund Goocy, Sartuch Syne, with several others; and most of the principal shroffs and banking houses in the country have their agents for conducting their concerns in the district.

Interr^y 27. Are there any persons in the district subject to your authority, supposed to be disaffected to the British government; and what are their names; and to what means do you resort for superintending their conduct? Have these persons any influence in the district, and to what extent?

Ans. 27. I know not of any, in the least disaffected to the British government; and am very certain there are none, possessing any influence to disturb it.

Interr^y 28. Are you of opinion, that it would contribute to strengthen the attachment of the natives to the British government in India, were that government to declare itself to be the sole source of honour within its territories, and to confer titles and other marks of distinction on its native subjects?

Ans. 28. The natives of Bengal, and of the provinces generally, I believe, are not famed for possessing gratitude, in any eminent degree; but it cannot be supposed that the adoption of the measure suggested in this interrogatory, will make them less grateful; and I am of opinion that it will contribute to strengthen their attachment to the British government, and prove serviceable, as encouraging to acts of good conduct, to merit the mark of distinction proposed to be conferred.

Interr^y 29. What is the state of the roads, bridges, and other public works in the district under your authority, and at whose expense are they kept in repair?

Ans. 29. In as far as the information required by this interrogatory respects the roads, I have great satisfaction in stating, that the authority given me by his excellency the most noble the Governor General in Council, to employ the convicts upon them, has enabled me to put them into a state of repair, in which they were never before known, and that this has been done, without any other expense than that necessarily incurred and paid by government, for the implements of the work. The three grand and most useful roads leading to Hooghly, Culna, and Cutwa, which may properly be termed the ports of the district, have been completely re-made. A fourth leading to Beerbhoom, is in a considerable state of forwardness; and I propose, in the course of a few days, to commence another to join the military road leading to Midnapore. Besides those mentioned, and which include an extent of more than fifty coss, a variety of others equally useful to the inhabitants, have been made, in the town and its vicinity; and I beg leave, in further answer to this part of the interrogatory, to subjoin the flattering testimony given by the acting third judge of the court of circuit, in a paragraph of his letter to me at the close of the last sessions held at this station; observing, that Mr. Bruce was formerly a resident at it for many years, and consequently, the improvements more visible to him.

"The roads in this district, are peculiarly deserving the attention of government; and the manner in which you have employed the convicts, have been attended, with the best success.—I need only instance the Cutwa, Culna, and Hooghly roads, independent of others, which

"which you had made, to prove to the Nizamut adawlut, the benefit the public has derived from your judicious application of the labour of the felons."

Some improvement has also been made, in bridges. The new one, constructed by his lordship's orders across the Banka Nulla, from its extent, and the superior manner in which it has been executed, is really a magnificent work, the admiration of the inhabitants, and of every person who sees it; and its usefulness, I trust is satisfactorily proved in the report which accompanied my letter to Mr. Secretary Dowdeswell, under date the 13th November last, showing that the number of persons who crossed it, in one month amounted to 180,000.

The expense incurred in the construction of the above bridge, amounting to about 20,000 rupees, with the exception of a small part, has been defrayed, at my recommendation, from the fine and forfeiture levied from the rajah and his vakeels,—the rest, by government: And a few others have been built, but these are inconsiderable works, and the expense of them been defrayed, partly by government, and partly by the voluntary contributions of private individuals. The roads, however, in this district, are still very defective in bridges, many more new ones, being requisite, and the old, requiring repair; and I regret exceedingly that I have not the means of improving and making them more useful and beneficial to the country; but, without the aid of government, or a tax being levied for the purpose, the intercourse must continue subject to much difficulty, from this defect in the roads; and it is the more to be regretted, from the district, as I have before observed, being destitute of the convenience and advantage of an inland navigation.

Interr^y 30. How are the convicts in the district usually employed, and is there any manner of employing them which *

Ans. 30. In reply to the preceding interrogatory, I have mentioned the convicts to be employed in the repairs of the public roads through the district, in the town and its vicinity, and I hope it will be admitted, that they cannot be more usefully or beneficially employed; and that the public has already derived considerable advantage, from this application of their labour. The security of the employment also, in as far as apprehension of escapes might have been an objection to it, is proved, from my not having lost a man from the time they have been upon the duty, now two years; and that the labour and exercise have been conducive to their health, is clearly shown, from the few deaths that have occurred among them.

Interr^y 31. What is the state of the jail in your zillah?

Ans. 31. The jail in this zillah is a very extensive brick building, and with the others of mud, constructed for the accommodation of the increased number of prisoners, very secure, and in very good condition; the former, requiring merely white-washing annually, and the latter, new thatching.

The number of prisoners confined in them is 1,327, of which 115 are dewannee or debtors, who are in a large spacious house, affording them every accommodation, separate from the building allotted for the convicts; and the others, confined in the foudarry department.

Interr^y 32. What is your opinion of the expediency of granting to zemindars, farmers, and other persons of character in your zillah, commissions empowering them to act as justices of the peace? Do you think that such a measure, will contribute to the suppression of crimes, and to facilitate the apprehension of offenders? By what rules, would you regulate the extent of the jurisdiction of such persons—would you confine it, to the estates or farms of the persons to whom the commissions might be granted, or otherwise?

Ans. 32. From what I have mentioned, in the course of my replies to the preceding interrogatories, of the zemindars, and of their farmers in this district, it must be seen that the adoption of the measures suggested in this interrogatory, if it is not impracticable, is not advisable in this zillah; and I am persuaded that to vest them with the powers proposed, would not only prove nugatory for the objects intended, but be highly detrimental to the country, and destructive of the peace of the inhabitants. Few of the zemindars and farmers of any respectability, reside on their estates and farms; to exercise it with effect for the purposes, and to allow them to delegate the power, or to vest their agents or under farmers with it, the worst and most mischievous consequences are to be apprehended, from their abuse of it. In other zillahs, the same objections to the adoption of the measure, may not exist, and where it can be adopted, it certainly would materially contribute to the suppression of crimes, and to facilitate the apprehension of offenders; but in any, I should deem it advisable to confine the extent of the jurisdictions to the estates or farms of the persons to whom the commissions were granted.

Interr^y 33. Are there any new rules or regulations, which you would recommend to be adopted, as being calculated in your opinion for the suppression of crimes in general?

Ans. 33. I am not aware that any rules or regulations are necessary for the purpose, but an increased number of tannahs, as suggested in my answer to the 22d interrogatory, would be useful.

Interr^y 34. What has been the operation of the last regulation, respecting the tax on spirituous liquors, with regard to the vice of drunkenness? Are you of opinion that the establishment of the taxes now levied on spirituous liquors, have rendered the vice of drunkenness more prevalent?

Ans. 34. I am sorry to say that the regulation has not operated to lessen the vice in any sensible degree; but that it has not had this effect in this district, is much to be ascribed to the great extent of the police tannah jurisdiction, and to the insufficiency of the establishments to perform the duties required from them by the regulation, in addition to the other duties which they have to perform. Whether from this or whatever other cause, it is certain that both the regulation and the taxes, have proved inadequate to check the vice, and I am

Answers of the Judge and Magistrate of Burdwan, of 9 March 1802.

550

Appendix to Vth REPORT from The Select Committee on [No. 10.]

am doubtful whether it is not more prevalent, than it was before the establishment of those taxes.

Inter^y 35. Do any measures occur to you, the adoption of which would in your opinion, contribute progressively to the improvement of the moral character of the inhabitants of the district?

Ans. 35. The institution of schools for the instruction of the young rising generation, Mahomedans and Hindoos, with examiners appointed to see that attention is paid to their education, and books printed and distributed at the public expense among the young children attending the schools, would doubtless have a good effect upon the character of both. The establishment of some English schools would also, I am of opinion, prove useful, and be attended with good effects, in time; but the education in these, should be gratis; and the progress of the children be inspected, by the magistrate of the district: and I am persuaded that the most beneficial consequences will result from the late institution at the presidency by the present administration, and that it will be found to contribute more to the improvement of the moral character of the natives, than any thing done for the purpose, by any former administration.

It is also much to be wished that government could employ the poor in any kind of labour, that their own industry could produce a subsistence, as this would lessen the number of thefts, whose frequency makes them be considered, in a less odious light than they would, if they seldom occurred. And vice being progressive, the institution of some courts in the interior of the country, for the cognizance of all petty offences against morality and good order, would prove useful, for checking its progress.

The establishments I have suggested will doubtless be attended with expense; but where the objects in view are of so much real importance, the expense should not be considered; and surely, something more than protection is due from government.

Inter^y 36. In your opinion, what has been the effect of the regulation which declares persons convicted of the crime of perjury, liable to be marked in the forehead?

Ans. 36. I have not known an instance where the punishment has been inflicted, and therefore cannot speak of its effects.—The persons generally suspected of the crime, are the low and illiterate, and to prove it wilful against them, is difficult; nor is it my opinion that this punishment for the crime can be attended with any good effect.

Inter^y 37. What has been the operation of the punishment of transportation, introduced by the British government?

Ans. 37. I am sorry to say that although the most sensibly felt of any, yet has not operated in any perceptible degree, to deter from the commission of the crimes exposing the offenders to it; but from the effect it has, upon the individuals who suffer it, extending to their families and connexions, I can entertain but little doubt that this very desirable object of the punishment will be answered, in the course of time; and I am happy to add that some instances have recently occurred in this zillah, wherein I have experienced it to have a very good effect, by inducing those who have been sentenced to it, with a view to procure its mitigation, to impeach their accomplices, whereby I have been enabled to bring a number of offenders to justice; nor has the benefit been confined to this, for it has bred distrust amongst them, and this, in its consequences, I may fairly hope, will do much towards destroying the gangs.

Inter^y 38. Are you of opinion that the Mahomedan criminal law, with the alterations of that law made by the British Government, is administered with too much lenity, or with too much severity; and what do you suppose to be the consequences produced, by the operation of the spirit in which the criminal law is in your opinion, administered?

Ans. 38. The punishment of mutilation formerly inflicted, certainly operated with more effect to deter from crimes, than that substituted by the British government, in lieu of it, has hitherto been found to have done; but I am far from being an advocate for the re-introduction of that cruel punishment, nor is it in my opinion, necessary.

The law, with the alterations made in it, by the British government, does not appear to me to be administered, either with too much severity, or with too much lenity, but in a proper mean; though I could wish the punishment of transportation to be inflicted more frequently, from a persuasion of its efficacy; and where it cannot take place, I would suggest the removal of offenders from the scene of their depredations, and from their connexions, to the jail of some remote zillah, as likely to be attended with good effects.

Inter^y 39. What is the nature of the general conduct of the Europeans not in the service of the Company, who reside within your jurisdiction?

Ans. 39. I am happy to have it in my power to say, that it has been such, as to meet with my approbation,—correct, regular, and moral; and it is a justice I owe them to observe, that I have not known an instance of complaint against any of them, since I have been at the station, now three years.

Inter^y 40. What is the general condition of the weavers and other manufacturers in your jurisdiction? Are the existing laws and regulations well calculated for ensuring justice to the weavers and manufacturers, in their dealings with the officers of the Company, and with private European merchants; and also for enabling the officers of the Company, and the individual European merchants, to obtain from the weavers and manufacturers, the punctual performance of their engagements for the provision of goods?

Ans. 40. I am really incompetent to speak to the general condition of the weavers and other manufacturers in this zillah, having little or no intercourse with them; but from every information

No. 10.]

The Affairs of The EAST INDIA COMPANY.

551

information I can obtain from the merchants, both European and native, I understand it to be good, and I believe it is equal to what it will be found in any other district; and with respect to the laws and regulations, I can only observe, that I have had no complaints, nor am I aware that they are defective, for the purposes mentioned in the interrogatory.

Zillah Burdwan,
9th March 1802.

(Signed) E. THOMPSON,
Judge and Magistrate.

Answers of the Judge and Magistrate of Burdwan, of 9 March 1802.

To GEORGE DOWDESWELL, Esq.

Secretary to the Government.

SIR,

ACCOMPANYING, we have the honour to transmit our Replies to the Interrogatories forwarded with your Letter of the 29th of October last.

We are, Sir, your most obedient humble Servants,

(Signed)

Chas F. Martyn.
W. C. Blaquiere.
A. Macklew.
E. Thoroton.

Answers of the Magistrates of the 24 Pergunnahs: 1 July 1802.

Zillah 24 Pergunnahs,
Fouzdarry Adawlut,
1 July 1802.

ANSWERS to INTERROGATORIES received by the Magistrates of the 24 Pergunnahs and Districts adjacent to Calcutta, from the Secretary to Government, under date the 29th October 1801.

PARA. 1st.—THE thirteen first Interrogatories applying expressly to the administration of the civil law; and the dewanny adawlut, with all its records, having been removed to Hooghly previous to our taking charge of the foujdarry duties of the 24 Pergunnahs and districts adjacent to Calcutta, we are unable to furnish the information required by Government, on the several points noticed therein: WE commence therefore, with the 14th INTERROGATORY, as the first in the paper, that does not immediately apply to the dewanny department.

14th Inter^y—para. 2.—There are 190 seminaries, in which the Hindoo law, grammar and metaphysics are taught in the districts subject to our jurisdiction. These institutions are maintained, from the produce of certain birmooter or charity lands, and by the voluntary contributions of opulent Hindoos residing in their respective neighbourhoods. The annual expense of these seminaries, is estimated at 19,500 rupees.

Para. 3.—We find only one madrissah or seminary in which the Mahomedan law is taught, in the 24 purgunnahs and districts adjacent to Calcutta. It is supported from the produce of certain lackrajee lands, and superintended by a moolavie, named Amsah ul dien.

15th Inter^y—para. 4.—We are sorry that we cannot make any favourable report respecting the moral character of the inhabitants of the districts, subject to our jurisdiction. The lower classes are in general, profligate and depraved. The moral duties are little attended to, by the higher ones. All are litigious in the extreme, and the crime of perjury was never, we believe, more practised amongst all ranks, than at present.

Para. 5.—The system introduced by the British government for the administration of the law, and for the conduct of the internal administration of the country, does not therefore appear to have improved the moral character of its inhabitants. The mildness and lenity which pervades that system, is not, we think, by any means adapted to the general character of the people, whose vices and crimes can only be controuled, by vigilant superintendence and severe example.

Para. 6.—The depravity of the native character may also, we think, be in great measure attributed, to the total want of attention shown to the maxims and discipline inculcated by the Hindoo religion. These maxims were either made the source of emoluments, or were wholly neglected, under the Mahomedan government; and under the British one, they do not appear to have been considered, as a requisite part of the system introduced by that government, for the administration of the laws, and for the internal regulation of the country.

Para. 7.—Outward forms of religion are the only ones, at present observed; and the use of spirituous liquors, debauchery, and numberless other vices, which formerly met with the severest checks and punishments, are now practised with impunity, amongst all classes.

Para. 8.—Under the ancient Hindoo government, the conduct of individuals was carefully watched by the perramanuks and heads of classes, and when reprehensible, met with severe public censure and excommunication from the class to which the offender belonged, and to which he could not be restored, without the rajah's permission.

Para. 9.—The persons thus excommunicated, became entire outcasts; no person could associate with them, under pain of excommunication; no washerman or barber could officiate for them, under pain of fine and imprisonment; nor were they allowed to return to society, till they were supposed to have made due atonement for the offences they had committed.

Para. 10.—We are of opinion that the renewal of this system, with some modifications under the controul of the magistrate, would tend to improve very considerably the moral character of the inhabitants throughout the country.

16th Inter^y—para. 11.—The inhabitants of the 24 purgunnahs and the adjacent districts, do, we believe, consider their private rights and property as secure from infringement, either by the executive officer of government, or by the supreme executive authority itself, under the present constitution of the country, as they could possibly be, under any form of government whatsoever.

17th Inter^y—para. 12.—We have reason to believe that the 24 pergunnahs and adjacent districts subject to our jurisdiction, are in a state of improvement, with respect to population, cultivation, commerce, &c. Our opinion is founded (and we have no doubt but it will be confirmed, by the report of the collector, and the records of his office) on the quantity of waste ground and jungle that appears to have been brought into cultivation, and the number of courts, religious temples, and other buildings, that have lately been constructed by the inhabitants.

18th Inter^y—para. 13.—We are of opinion that the inhabitants of the districts subject to our jurisdiction, are in general satisfied with the British government, and with the protection and security they enjoy, under its influence.

19th and 20th Inter^y—para. 14.—The present system of police is not, in our opinion, well calculated to secure the apprehension of offenders, or to answer the chief and principal object of all police institutions—that of preventing the commission of crimes, by a constant and vigilant watch over the conduct of such of the inhabitants as, from their general habits and character, may be supposed most likely to engage in them; nor are the police establishments in the 24 pergunnahs and adjacent districts, adequate, in our opinion, to the duties required of them.

Para. 15.—The increase of these establishments, would in some measure, remedy the evil noised in the first part of the preceding paragraphs, and enable the darogahs to keep a more effectual watch over the conduct of the inhabitants of their respective jurisdictions, than they can possibly be expected to do, with the present establishment.

Para. 16.—The burkundazes now employed under the darogahs, are neither sufficient in number, or calculated, from their character and occupation, to be useful officers of police, any further than relates to the seizure of such offenders as may be pointed out to them, and of conducting them, when apprehended, to the magistrate's cutcherry. To the more important business of police, that of preventing the commission of crimes, and tracing out the perpetrators, they are wholly inadequate.

Para. 17.—We would therefore recommend, that instead of increasing the establishment of burkundazes, a certain number of choukeydars be employed under each of the darogahs. The duties of these choukeydars should be, to ascertain the character, connexions, and occupation of the inhabitants of those parts of the district in which they are respectively stationed, and to report the same to the darogah. The tracing out of offenders should be left chiefly to the choukeydars; and the burkundazes, whose numbers are sufficient for the purpose, might be employed in securing and conducting them to the magistrate's cutcherry.

Para. 18.—We would also recommend, with a view to secure the immediate attention of the darogahs to the more important business of the police under their respective jurisdictions, and to stop, what we have reason to believe is at present made the source of very improper emolument; that the authority vested in them by Section 12, Regulation XXII. of 1793, of receiving razeenamahs, and discharging the parties executing the same, be withdrawn; and that in all cases where the darogah is now authorized to receive razeenamahs, he do in future take security for the appearance of the parties before the magistrate, or, in the event of their refusing, or being unable to give such security, that he forward them forthwith to the magistrate's cutcherry. The subject of complaint, in which the darogahs have the power of receiving razeenamahs, are in all instances so trifling, and in general so groundless, that were the plaintiff assured, when instituting his charge, that he must substantiate the same before the magistrate, he would we conceive, in very few instances proceed; and probably the ends of justice and the purposes of police would be more effectually answered, by discouraging, as far as possible, complaints of so frivolous a nature as those which the darogahs are authorized to settle.

21st Inter^y—para. 19.—The records of our office do not enable us to report, with any degree of accuracy, the number of crimes committed annually in the 24 pergunnahs and adjacent districts, from the year 1793 to the period of our taking charge. We have reason to believe that the police darogahs were by no means regular in reporting the crimes committed within their respective jurisdictions, and that numbers were perpetrated, which never came to the knowledge of the magistrate. We are happy, however, in observing, that capital crimes of all descriptions, and that of decoity in particular, have decreased considerably during the last two years, in the districts under our charge.

Para. 20. The following are the causes to which the frequent commission of crimes in general, and that of decoity in particular, may we think be, in great measure attributed.

First: The removal of all responsibility in matters of police, from the zemindars.

Second: The want of power in the magistrates to try all criminal cases, and to punish all offenders convicted of crimes, that are not of a capital nature.

Third: The delay attending the administration of criminal justice, and the length of time that elapses, before criminal prosecutions are brought to a conclusion.

Fourth: The want of a house of correction for the commitment of vagabonds and idle and disorderly persons of all descriptions, the good effects of which, are very evident in the town of Calcutta.

Fifth: The want of additional regulations to prevent the sale and purchase of stolen property.

Sixth: The inadequate punishment inflicted on offenders, when convicted of the crimes laid to their charge.

Seventh: The difficulty with which prosecutors and witnesses can be prevailed upon to come forward.

Inter^y 22.—

22d Inter^y—para. 21.—The crime of decoity appears to have been more frequent than any other in the 24 pergunnahs and adjacent districts, since the year 1793. Its prevalence may we think be attributed, in addition to the causes set forth in our reply to the 10th and 20th interrogatories, to the number (if we may be allowed the expression) of hereditary decoits, by whom, when we took charge of our office, we found these districts infested. Decoity was their profession, the one which their ancestors had probably for generations followed, and which profligacy, united with indolence, prevented them from relinquishing.

23d Inter^y—para. 22.—Arms are not in general kept by the inhabitants of the district, subject to our jurisdiction; birjechaussies, armed with tulwars, are however retained, though not in any great number, by some of the zemindars and talookdars residing within our jurisdiction, for the purpose of guarding their property against the depredations of decoits, and in some instances, we believe, to assist in collecting their rents, and to overawe the adjoining zemindars, with whom they are frequently at variance. They are also occasionally used as hircarrahs, to run before their master's palanquins in Calcutta, as well as in the Mofussil.

Para. 23.—The number of attendants of this description, ought we think to be limited, at the discretion of the magistrate. Their names should be registered at the cutcherry, and the zemindars, talookdars and others should be obliged to give notice to the darogah, or at the magistrate's cutcherry, whenever they change or discharge any of their armed attendants.

24th Inter^y—para. 24.—There are no brick or mud forts belonging to individuals in the districts subject to our jurisdiction, but such as are extremely old and entirely in ruins; so much so, as to render it impossible for us to give any accurate account respecting them.

25th Inter^y—para. 25. We reckon the Hindoo inhabitants of the 24 pergunnahs, and the adjacent districts subject to our jurisdiction, to be in the proportion of 12 to 4 to the Mahomedan; and the number of inhabitants of all descriptions, taken on the actual enumeration of the talooks in the 24 pergunnahs, may be estimated at one million six hundred and twenty-five thousand. To these, if we add the inhabitants of Calcutta, estimated at six hundred thousand, the population of the 24 pergunnahs, the town of Calcutta, and the adjacent districts within twenty miles, will amount to two millions two hundred and twenty-five thousand.

26th Inter^y—para. 26.—The Nawab Dilawur Jung, and Rajah Cullian Sing, are the only persons of real rank residing in the districts subject to our jurisdiction.

Para. 27.—The number of their followers, armed and otherwise, are as follows:

The Nawab Delawur Jung	-	-	32.
Rajah Cullian Sing	-	-	136.

Para. 28.—Both these persons appear abroad, with a considerable number of their armed attendants.

Para. 29.—None of the zemindars in the 24 pergunnahs and districts adjacent to Calcutta, possess any real rank; and few of them, are opulent.

Para. 30.—The number of their armed attendants seldom exceeds four or five, one or two of whom, are generally employed to run with their master's palanquins.

27th Inter^y—para. 31.—We have reason to believe that the inhabitants of the district subject to our jurisdiction, are well affected towards the British government; and we in consequence, have not thought it requisite to adopt any extraordinary measures for superintending their conduct.

28th Inter^y—para. 32.—We are of opinion that the conferring of titles and other marks of distinction by the British government in India, would tend considerably to increase the attachment of its native subjects.

29th Inter^y—para. 33.—There are 124 roads in the 24 pergunnahs and districts adjacent to Calcutta. The principal ones, are repaired at the expense of government, and in the dry season, are kept in tolerable good order. During the rains, however, with the exception of the Barrackpore, Balligant and Allepore roads, they are in many parts, almost impassable. The inferior roads are repaired, by the zemindars and other inhabitants.

Para. 34.—Most of the bridges are greatly out of repair; and a number of new ones, are requisite. The bunds also appear to require considerable repairs.

30th Inter^y—para. 35.—A number of the convicts at this station, are employed in repairing some of the public roads in the vicinity of Calcutta, in digging a tank near the jail at Russapuglah, and in making bricks for the roads.

Para. 36.—The number of guards requisite to superintend and watch the convicts thus employed, prevents our keeping so many of them to work, as we could wish, and as the preservation of their health seems to require.

Para. 37.—The construction of a house of correction in the vicinity of the jail, where all the convicts who are capable of work, might be kept to constant labour, with a very small addition to the present establishment of guards, would remedy the evil noticed in the preceding paragraph, and appears to us to be a preferable mode of employing them.

31st Inter^y—para. 38.—In reply to this interrogatory, we beg leave to submit the following extract from the Judge of Circuit's Letter to the Magistrate, under date the 9th March 1802,—“Your Jail is in excellent order, and your prisoners, well employed, are in good health.”

32d Inter^y—para. 39.—From the general character of the zemindars, farmers, and other inhabitants of these districts, we do not think that it would be advisable to vest any of them, with the powers of justices of the peace; on the contrary, we are of opinion that such a measure,

Answers of the Magistrates of the 24 Pergunnahs: 1 July 1802.

measure, so far from being in any way beneficial to the police of the district, would be a source of great oppression to the lower class of the inhabitants, and of innumerable complaints to the magistrate.

33d Inter.—para. 40.—We submit, with deference to the consideration of government, the following rules and regulations, as calculated in our opinion, to amend the present system of police, and to check the commission of crimes in general.

Para. 41.—First, to hold the zemindars in some degree, responsible for the conduct of persons in their employ, and others residing on their respective estates.

Para. 42.—At present, we have reason to believe, though it is difficult to establish proof against them, that the zemindars not only in many instances, encourage and harbour decoits, but frequently partake of the property plundered by them.

Para. 43.—The choukeydars and pykes employed by them, are concerned in almost every decoity committed in the districts subject to our jurisdiction; and we have no doubt, were the zemindars held in some degree responsible, for the conduct of their choukeydars, and for that of others residing under their protection, that robberies and thefts would be much less frequent than at present.

Para. 44.—With this view, therefore, we beg leave to recommend, that the zemindars be called upon to enter into muchelkas, and forfeit a certain sum of money in every instance where it shall be proved that they have entertained any person of notorious bad character in their service, or allowed any such to reside on their respective estates.

Para. 45.—Second, to authorize the magistrates, assisted by law officers, to try all criminal causes, and to punish all offenders convicted of crimes, that are not of a capital nature.

Para. 46.—To ensure the speedy administration of justice, and to render the magistrates more efficient in their respective jurisdictions, it appears to us particularly advisable, that they should have the power of trying offences of all descriptions, and inflicting punishment, subject, in capital cases only, or when the criminals are sentenced to be transported, to the confirmation of the Nizamut adawlat.

Para. 47.—The trouble, loss of time and expense that attends a criminal prosecution on the present system, is, in our opinion, a serious evil; and not only induces many who have been robbed, to put up with the loss they sustain, rather than apply to the police officers for redress, but prevents numbers from coming forward with informations that would be highly beneficial to the community, and which we have no doubt would in numberless instances be preferred, were the administration of justice more prompt and speedy, than at present.

Para. 48.—We have now had charge of the fouzdar duties of the 24 pergunnahs and adjacent districts for upwards of two years; and during that period, only three jail deliveries have taken place. The consequence of this delay has been, that numbers of criminals of the most daring description, against whom, when committed for trial, there was the most full and complete evidence, have escaped, and been again let loose on society; owing to the death or illness of some of the principal witnesses, to their being kept collusively out of the way at the trial, or not being correct in their evidence before the court of circuit, as when the case was fresh in their memory before the magistrate.

Para. 49.—The depredations of decoits within this jurisdiction have been, during the last two years, in general confined to houses of the lower classes of natives, from whence they could expect little or no opposition; and the value of the property stolen, has in few instances, exceeded 30 or 40 rupees. A man therefore, who has been robbed of property to that amount, and who resides probably at the distance of 20 or 30 miles from the magistrate's catcherry, must in the first instance, after making his application to the police darogah, attend with his witness before the magistrate: further evidence may be requisite, and it is probably twelve or fourteen days, before the investigation can be brought to a conclusion. The magistrate then, with the fullest conviction of the guilt of the prisoners, commit them for trial before the court of circuit; and at the expiration of six, or as it may be two or three months, the prosecutor and his witnesses must again attend, and are probably again detained for some weeks, before the trial comes on. After this long attendance, loss of time, and, notwithstanding the allowance made to poor and indigent witnesses, some expense to themselves, they have too often the mortification to see the prisoner, whose guilt was fully established before the magistrate, escape with impunity.

Para. 50.—The prosecutor is also in many instances, more indifferent as to the event of the trial, when it comes forward, than he was, at the time of his appearance before the magistrate; threats have probably been conveyed, in a circuitous mode, both to him, and his witnesses, and they in consequence think it more politic, on their appearance before the court of circuit, to soften, than to urge what they have stated before the magistrate. Persons who have families and property, deem it extremely rash and dangerous to prosecute, or appear as witnesses against men of such desperate character, as the decoits of this country. Indeed, it is with the utmost difficulty that they can be prevailed upon, to come forward, even in cases where they have received personal injury, and when they have not to speak to the persons of the prisoners, but merely to identify the property found in their possession.

Para. 51.—The evils which we have here noticed would, we conceive, be in a great measure, done away, the prosecutors and witnesses be induced to come forward, with more alacrity, the ends of justice be more effectually answered, and a considerable saving arise to government, if the magistrates were nominated judges in the fouzdar, as well as in the de-wanny department.

Para. 52.—To enable the judges thus nominated, to act with energy and effect, they should, we conceive, be invested with the same powers, as are now exercised by the courts of circuit. They should be assisted by law officers, and a monthly statement of their proceedings should be transmitted to the nizamut adawlat.

Para. 53.—

Answers of the Magistrates of the 24 Pergunnahs: 1 July 1802.

Para. 53.—If so material an alteration as the one which we have now ventured to suggest in the judicial system, should not be deemed expedient or advisable, we submit, with deference to the consideration of government, the necessity of increasing the powers which the magistrates are at present allowed to exercise, and of authorizing them, in addition to the corporal punishment which they are now allowed to inflict, to imprison offenders, according to the circumstances of the case, for a period not exceeding one year.

Para. 54.—We further beg leave to submit to the consideration of government, the expediency of placing the subordinate officers of police entirely under the controul of the magistrate; many of the police darogahs, aware that they cannot be dismissed from office without a representation to government, consider themselves in some degree independent of their immediate superior, and many instances must occur where, though the magistrate has not what he conceives to be a charge of sufficient magnitude to prefer to government, he still finds the darogah wholly incompetent to the duties committed to his charge. We beg leave, therefore, to recommend, that clause 6, Regulation II, of 1793, be rescinded; and that the removal of the police darogahs be left to the discretion of every decoit, authorized by

Para. 55.—The reward of ten rupees for the apprehension of every decoit, authorized by Section 18, Regulation XXII, of 1793, does not appear to us a sufficient recompense for the hazard that must be run, and the expense that must frequently be incurred, in tracing out, apprehending, and prosecuting to conviction, offenders of so daring and dangerous a description.

Para. 56.—We would therefore recommend, that instead of the reward authorized by the section above noticed, the magistrates be allowed, in all instances where any notorious robber or thief shall be apprehended and prosecuted to conviction, to confer a reward not exceeding one hundred rupees; that they be also authorized to confer rewards for the apprehension of offenders of an inferior description, suited to the circumstances of the case, and to the hazard that may have been run in apprehending them.

Para. 57.—Third. To establish certain regulations for preventing the sale and purchase of stolen property.

Para. 58.—The facility with which stolen articles of all descriptions are at present disposed of, encourages robbery and theft, and renders detection extremely difficult.

Para. 59.—Itinerant purchasers of gold and silver ornaments, and brass and copper utensils, which generally form the greater part of the booty in a decoity, are allowed to perambulate every district, and to purchase every article offered for sale at half its value, without asking a single question, and without giving any notice whatsoever to the police officers.

Para. 60.—These purchasers are in general in the employ of principal monied men at the metropolis or the foreign settlements, and brass-beaters, who have considerable manufactories at Cutwa and other places.

Para. 61.—The gold and silver articles are either melted on the spot, or sent for that purpose to Calcutta, where the metal is refined, brought to the government standard, and sold to the mint.

Para. 62.—We have reason to believe, that several natives, apparently of great respectability, both in the Mofussil and in Calcutta, have made considerable sums of money by this nefarious traffic.

Para. 63.—Brass and copper utensils are purchased, in the same manner, taken to the manufactories, and melted down.

Para. 64.—Besides the itinerant purchasers, numbers of sonars and brass-beaters are established, in most parts of the different districts. These sonars and brass-beaters purchase indiscriminately, from all descriptions of persons, whatsoever articles they offer for sale, and melt them down, or deface them, in such a manner as to render it impossible for the owners, to recognize their property.

Para. 65.—We are of opinion that itinerant dealers should be strictly prohibited, from going about the country; that established sonars and brass-beaters should be put, under certain restrictions, and that all persons purchasing for less than their real value, any articles that may afterwards prove to have been stolen, shall be prosecuted, not merely as receivers of stolen goods, but as accessories to the robbery or theft, and punished accordingly.

Para. 66.—Brass and copper utensils should be marked with the initials of the proprietors name, or the name at full length, together with that of the village in which they reside.

Para. 67.—This might be easily done, at the time of purchase by the brass-beaters, who should be subject to penalty, if they sell any utensils without marking them with the initials or name of the purchaser.

Para. 68.—The established sonars and brass-beaters should be registered, and caused to make an entry of all articles brought to them to work up or melt down, with the head man of the village in which they reside, who should forward the same every week to the magistrate.

Para. 69.—Persons in the habit of lending money on pledges, should also be obliged to make an entry of them with the principal man of the village.

Para. 70.—Fourth, To punish the commission of crimes in general, and those of decoity, and perjury in particular, with more severity.

Para. 71.—The punishment by mutilation, has been humanely abolished by the British government, and that of imprisonment or transportation substituted in its place:—The former, unless attended with extreme hard labour, is considered by the natives of this country as little or no punishment; the latter, is however dreaded, and would still be more so, were it passed for a longer period, and more frequently than at present.—It seems also expedient

owers of the Magis-
trates of the 24 Pergun-
nahs; 1 July 1802.

dent that the convicts ordered for transportation should be embarked immediately, or as soon as possible after the confirmation of the sentence, for the place of their destination.

Para. 72.—At present, they are allowed to remain for years in the jail of the 24 pergunnahs, and some instances have occurred, where the periods for which they were transported have expired, during their confinement in the jail.

Para. 73.—The sentences passed at the jail deliveries, which have taken place in these districts, since they were entrusted to our charge, have seldom, even in instances of decoity, exceeded seven years, and very few, considering the numbers tried, have been recommended for transportation.—In several instances, where the facts have been so fully established before the magistrates, as to make them conclude that the punishment could not be less than that of transportation for life, so different have those facts appeared before the court of circuit, or in so different a light has the court considered them, that the offenders have seldom been sentenced to more than five or six years imprisonment.

Para. 74.—Punishments so inadequate to the crime of which the offenders are convicted, must we conceive, and indeed it has in several instances come under our observation, considerably lessen that degree of awe with which persons brought before the courts of circuit ought to look up to their decisions. Several notorious decoits now in the jail at Russahpanglah, under sentences of four and seven years imprisonment, have ridiculed their punishment, and told the prosecutors to beware when they should be released.

Para. 75.—Convinced that unless some severe examples are made, no effectual check can be given to the commission of decoities, we submit, with deference to the consideration of government, the expediency of sentencing to death the perpetrators of every decoity in which murder, wounding, or any cruel treatment whatsoever shall have been inflicted on the persons whose houses may have been attacked, or others; and that in all instances when decoity shall not have been attended with any of these circumstances, the perpetrators be transported for life.

Para. 76.—The crime of perjury, with exception to the town of Calcutta, appears to have risen to an alarming height throughout the Company's territories, and to call most loudly for a much severer degree of punishment, than the existing Regulations direct.

Para. 77.—In addition therefore to the corporal punishment, public exposure and godens inscription, prescribed by Regulation XVII. of 1797, we beg leave to recommend, that all offenders convicted of the crime of perjury, be transported for a period of not less than seven years.

Para. 78.—Since the arrival of the judges, now presiding in the supreme court of judicature; the crime of perjury, which was formerly as prevalent at the Presidency as it now is in the Mossussil, has by the deservedly severe sentences passed by the court on all offenders of this description, been almost effectually checked; and scarce an instance of perjury appears for some time past to have, occurred in the supreme court.

34th Interr.—para. 79.—The operation of the last regulation respecting the tax on spirituous liquors, has, we think, been beneficial, in the districts subject to our jurisdiction. We have reason to believe that the vice of drunkenness is not so prevalent, as formerly; and we are of opinion that it would be less so, if the tax were levied in its fullest extent, throughout the 24 pergunnahs and districts adjacent to Calcutta.

35th Interr.—para. 80.—We are not at present aware of any measures, beyond those which we have already suggested, that would particularly conduce towards the improvement of the moral character of the inhabitants of our jurisdiction.

36th Interr.—para. 81. We are unable to speak as to the effect of the Regulation which declares persons convicted of the crime of perjury, liable to be marked on the forehead; no instances having yet come under our observation, in which the mark has been inscribed.

37th Interr.—para. 82.—We are of opinion that the punishment of transportation has been attended with good effect, and that it would still be more beneficial to the police of the country, if the sentence was passed more frequently, and the convicts embarked immediately, or as soon as possible after its confirmation, for the place of their destination.

38th Interr.—para. 83.—We have stated our opinion on the subjects noticed in this Interrogatory, in the 5th, 71st, and 73d preceding paragraphs.

39th Interr.—para. 84.—The general conduct of the Europeans not in the service of the Company, who reside within our jurisdiction, is correct; and very few instances have occurred, of any complaint whatsoever having been preferred against them.

40th Interr.—para. 85.—We believe the weavers and other manufacturers in our jurisdiction, to be well satisfied with their condition; and that the existing laws and regulations are well calculated, both for ensuring justice to them, and for obtaining the punctual performance of their engagements with the officers of the Company, and the individual European merchants.

Zillah, 24 Pergunnahs, &c.
Fouzdarry Adawlut,
1st July 1802.

(Signed)

C. E. MARTYN,
W. C. BLACQUIERE,
A. MACKLEW,
E. THOROTON. } Magistrates.

Appendix, No. 11.

REPORTS OF JUDGES OF CIRCUIT, ON TERMINATION OF THEIR SESSIONS.

To JAMES STUART, Esq.

Register to the Nizamut Adawlut, Fort William.

SIR,

I beg leave to report, that in conformity to the orders of government, I have proceeded to the several stations in the Calcutta division, and held the sessions at each station, except the last, that of Zillah, 24 pergunnahs; which duty Mr. Ramus has, with the sanction of government, undertaken to perform himself.

2. The judge of circuit is required, by the Regulations, to transmit to the Nizamut Adawlut, a report respecting the jails; the treatment or employment of the prisoners; the effect of the administration of the present system of laws; and such other matters as may appear to him deserving of notice. Accordingly, I now proceed to submit to the court such observations as occur to me on those subjects.

3. The greatest part of the trials which have come before me were for robbery; and, as far as I have had an opportunity of looking into the records of former years, this appears to have been always the case.

4. The whole number of persons tried at the six stations, where I have held the sessions, is about 1,000; the number convicted, and sentenced to different punishments, is 446.

5. On considering the number tried, and convicted, of former circuits, I do not perceive when compared with the number tried, and convicted, of former circuits, I do not perceive any material difference. They are rather diminished; but not so much so, in my opinion, as to warrant any decisive conclusion in favour of the present system of police, or administration of justice. On this subject I shall, in a subsequent part of this report, trouble the court with a few remarks.

6. At Burdwan, Nuddea, and Jessore, substantial jails have been erected by government, on the same plan, and appear to be well calculated for the purpose. But, from the progressive increase of the number of convicts at all those zillas, I conceive it will not be possible long to accommodate them.

7. Indeed these three jails would have been full before this time, had not some of the convicts been removed from Nuddea and Jessore, to Midnapore; and at Burdwan it has been usual to keep many hundreds constantly on the roads, where they sleep in tents or huts, provided for the purpose. This plan seems to succeed, and I see no objection to it.

8. The port at Midnapore forms a very spacious and excellent jail, but it requires some repairs; at present, half of it, is appropriated to military purposes; and it is divided in the center by a wall. The whole would contain about two thousand prisoners, without inconvenience.

9. The jail of Hooghly was, formerly, the private dwelling-house of a native. The situation is not good; but, on the whole, I think the building answers the purpose tolerably well.

10. The jail at Beerbhoom is bad, being constructed of mud and straw, and situated on the worst spot that could well be chosen: at no station probably is a new jail so much wanted as at Beerbhoom.

11. It may be inconvenient to government to build a new jail at present; but the two grand objects of security from fire, and from escape, may be accomplished at a very small expense, without any other building than a pukka wall of four sides, and slight choppers erected in the inside, for the accommodation of the prisoners.

12. I would propose, that a good spot be fixed upon by the magistrate, and a substantial wall erected, ten or twelve feet high, such as will bear beams or arches, in case it should hereafter be determined to have a complete pukka jail.

13. I think that, at all events, a square wall of two or three hundred feet each side, with arches, and Syrian roofs in the inside, would answer every purpose of a jail, in this country. I do not clearly see the necessity of large apartments and cells, in the style of a European jail, such as have been erected, at a great expense to government, in many parts of the country.

14. The matter however has, doubtless, been considered long ago; and the opinions of professional men must have been taken, previously to the adoption of the plan on which government thought proper to build so many expensive jails.

7 E

15. Nevertheless,

of
Judges of Circuit,
on termination of their
Sessions.

No. 1.—Calcutta Court
of Circuit, 2^d Session
1802.

15. Nevertheless, it is my duty at present to offer such observations as occur to me on the subject; and I submit the above suggestion for such consideration as the court may think it deserves.

16. The convicts are employed, more or less, at every station of this division which I have visited; but I doubt whether their work is every where of much public utility, and whether it is laborious, as it ought to be.

17. The convicts are fed, clothed and accommodated, I think, better than the common labouring class of people, and their situation ensures them constant subsistence, even in a year of scarcity; but they do not, generally speaking, work so hard as coolies.

18. I beg leave to suggest, that at each zillah some officer be entrusted with the superintendence of the labouring convicts; that such officer be held responsible for their being regularly employed in any particular species of public work to be recommended by the magistrate, and that monthly reports be made of the progress of the work.

19. I conceive the judges of circuit might, without impropriety, be empowered to banish convicts, from one zillah to another. This might prove of service, both as public benefit, in directing their labour to objects of the greatest utility, and likewise as holding out a new punishment, heavier than simple imprisonment, and lighter than transportation beyond sea.

20. I take the liberty here to offer my opinion, that section 5. of Regulation 2d, 1799, rendering such convicts as escape, and are re-taken, liable to transportation, beyond sea, is a law which sometimes operates with great severity; particularly if, as I understand, no measures are taken by government to enable the convicts to return to Bengal, at the expiration of the term of their sentences; although it must be well known, that hardly any native possesses the means of procuring a passage for himself.

21. It is a duty lately imposed on the Judge of circuit to report upon the state of the embankments. I beg leave to mention, that I had no opportunity of personally inspecting them, and that all the information I am able to furnish respecting their condition, is the result of enquiries made by me, of the collectors and other persons, in the several districts which I have visited in the course of the circuit.

22. The bunds of Zillah, and particularly those of Mundulgaunt, received much damage last year, owing to an extraordinary inundation; a regular investigation was made into the cause of their failure; at present I learn that such measures have been taken to repair all the bunds of Burdwan which require it, as will afford the best prospect of their preservation in future.

23. It is intended, I believe, to abandon several of the Mundulgaunt bunds, and never to repair them again. I conclude that such a measure has not been hastily resolved upon. I have not myself sufficient knowledge of the country, to form an opinion on the subject.

24. Of the Nuddea bunds, I learnt that they suffered very little injury last rains, and that the zemindars, by whom they are kept in repair, in consideration of a deduction allowed them in their jumma, have been directed to commence the repairs. I think it unnecessary to make any further remark, than, that to the best of my judgment, there is no danger of their being neglected.

25. The bunds of Midnapore, immediately under the superintendence of the collector of that zillah, were very well secured from damage, during the last rainy season; and if the measures lately recommended by the collector be approved, and carried into execution, I have no doubt the state of the bunds, will be perfectly substantial next year. The collector of Midnapore has directed his attention to the subject of the poolbund, and in a very ample report to the board of revenue, has described certain abuses and oppressions, consisting chiefly of pressing ryots to work in the pools, which call aloud for a remedy.

26. The bunds in the vicinity of Tumlook were last year put in a state of substantial repair, and suffered no material damage from inundation; but towards the end of the rains, a considerable extent of bund near the Roopnarain river was washed away, with the bank on which it stood, by the violence of the freshes from the hills. By the immediate construction of a new bund further inland, the greater part of pergunnah Tumlook was saved from destruction, with the loss of only a large tract of land to the zemindar, and a few houses of the ryots.

27. The repairs of the bunds necessary for the protection of the country near Tumlook, against inundation in the ensuing rains, are now going on, under the superintendence of the salt agent, and promise to be fully adequate to the purpose. But it is proper to mention, that if the customary bunds in the adjoining pergunnahs of Mina and Cossijura be discontinued (and it is reported their relinquishment, is in agitation) it is the opinion of the salt agent of Tumlook, that a large portion of the lands in that division, and those the most productive in salt, will be greatly endangered.

28. The bunds of Zillah Jessore sustained less injury last year, than for many years past. The acting collector has lately, personally inspected, several of them; and I understood from him, that the expense of the repairs for the next year will be less by about one-third, than the amount usually laid out.

29. I know not whether it would be practicable, in some parts of the country, to employ convicts in the bunds, with advantage. Whenever a quantity of simple work, consisting chiefly of digging earth, is performed, and a considerable number of workmen is required on a small extent of ground, the plan might perhaps answer.

of
Judges of Circuit,
on termination of their
Sessions.

No. 1.—Calcutta Court
of Circuit, 2^d Session
1802.

30. It being expected on this occasion, that I should submit to the Nizamut Adawlut, what occurs to me on the subject of the police, and the administration of criminal justice, I shall endeavour to state my sentiments on those subjects; premising only, the local experience and information I possess, being by no means extensive, I shall possibly, in the little of novelty I have to offer, be very liable to fall into error.

31. I shall confine my remarks chiefly to the subject of decoity, because I do not recollect that any other crime of magnitude, affecting the persons and property of the community (except perhaps perjury) has attained a very alarming height in this division, or appears to require from me any observations; because any effectual measures taken to suppress decoity, would at the same time contribute, to put an end to all other breaches of the peace, and because decoity is in itself, in my opinion, the greatest evil existing in the country.

The crime of decoity, or robbery in gangs, consisting of from ten or fifty, sometimes above a hundred, prevails throughout this division, and I imagine throughout Bengal, to an enormous extent.

32. The crime of decoity has, I believe, increased greatly since the British administration of justice, and I know not that it has yet diminished.

33. In a year of plenty, like the present, when few are in want of food or employment, decoity will certainly prevail less, than in a year of scarcity. But generally speaking, taking one year with another, I doubt much whether decoity is less frequent than heretofore.

34. In spite of the great difficulty of proof, numbers are convicted at every session, and still greater number detained in custody as suspicious characters, till they give security for their good behaviour.

35. The numbers of convicts confined at the six stations of this division, under sentence of imprisonment (independent of Zillah, 24 pergunnahs) is about 4,000; of them, probably nine-tenths are decoits: besides these, some hundreds have of late years been transported. The growing expense of the maintenance of such numbers of convicts, will probably soon excite the attention of government.

36. The number of persons convicted of decoity, however great it may appear, is certainly small, in proportion to those who are guilty of the crime. This will be evident, if we consider the number who escape on trial, for want of satisfactory evidence, and the few brought to trial, in each case, in proportion to the numbers which it appears belonged to the gang.

37. Moreover, many robberies are committed that are never heard of by the judge of Circuit; some perhaps, that never reached the ears of the zillah magistrate.

38. At Midnapore I find, by the reports of the police darogas, that in the year 1802, a period of peace and tranquillity, they sent intelligence of no less than ninety-three robberies, most of them, as usual, committed by large gangs: with respect to fifty-one of these ninety-three robberies or decoities, nothing more was heard of them, than that they happened; not a man was taken:—of the remaining forty-two, a very few, frequently only one or two in each gang, were taken, and one hundred and thirty-eight, have been convicted.

39. It must not be supposed that decoity prevails in the district of Midnapore to a greater extent, than in other districts of this division; on the contrary, I think there is less, except perhaps in Beerbhoom. In Burdwan, there is certainly three or four times as much. The Midnapore reports I mention, only, because they were made under my own eye, and I am satisfied of their accuracy.

40. Moreover, they agree with my own observation at Jessore, and other places. If it is suspected that the reports are incorrect, or if they are admitted to be correct, and the prevalence of decoity is denied to be so general in other zillahs, as I would suggest, inquiries may be made, and further proof, I conceive, furnished without difficulty.

41. It is unnecessary to describe the shocking cruelty and ferocity of decoits, or the terror they inspire, among the most valuable classes of the community. I will just mention, that it is the usage of the country for those who have amassed a small sum of money, to conceal or keep it, in their houses; and that the case of a man robbed of all he possessed, the earnings of laborious industry for many years, is, to the best of my belief, not uncommon.

42. The Nizamut Adawlut know very well the nature of decoity, and must be aware of the misery of the individuals, whose persons and property are attacked by them. This the court know, since the worst cases are submitted to their revision. But I am not sure that they have an adequate idea of the extent, to which decoity prevails.

43. At all events, what I have already said is, I imagine, sufficient for my present purpose; that is, susceptible of a remedy. It will be proper to consider, shortly, the causes of the frequency of the crime of robbery.

44. The causes generally assigned, are, the want of co-operation in guards and heads of villages; the too great extent of darogas jurisdictions; the too small numbers of police officers; dishonesty of chokedars; dread of the vengeance of decoits; cowardice in not resisting decoits; facility of disposing of goods robbed; the general fear among the people, of killing decoits; the low pay given to darogas; the great ease with which burglary is committed; the repugnance in Hindoos to take the oath, and thereby contribute to the conviction of delinquents.

45. Besides these causes, which appear to me sufficiently to account for the fact, there is a general complaint that the laws are too lenient; hence, the most common and obvious remedy is, increasing the severity of punishment.

51. If the crime of decoity increases, it is proposed to condemn all decoits to transportation, which it is known the natives dread, and very justly, as the heaviest penalty next to death; and if decoity should still prevail, it will perhaps be thought proper, to punish capitally all such as may be convicted of the crime.

52. I am by no means sure of the necessity or propriety of such remedies. Before I can form a judgment of their efficacy, I must be certain that the punishment reaches the offenders; at present, the punishment does not reach them; they elude conviction; they elude apprehension. We have no right, therefore, to say that the punishments awarded by the present laws, are too light. We cannot say that men become decoits because the punishments are too lenient; they become so, because their chance of escaping altogether, is so good.

53. A robber, even in Bengal, is I presume a man of courage and enterprize, who, though he roughly estimates the risk he is to run, by continuing his depredations on the public, is rather apt to under-rate that risk, small as it is, in reality.

54. Each individual, in a gang of fifty decoits, perhaps calculates the chance of his being brought to justice, and imprisoned for seven or eight years, as ten to one in his favour. If by an efficient police, we could bring the chance to ten to one against his escaping, and leave the punishment the same, he would, I apprehend, be more effectually deterred from committing robberies, than by leaving the chance the same, and applying a capital punishment, in case of conviction.

55. It is, by enquiring how many decoits are convicted, and how many escape, that we may be enabled to ascertain, in some degree, to what proportion of them, the increasing rigour of the punishment can be applicable.

56. It is true that multitudes have been already transported, but a much greater multitude has escaped; and if the offence is as common, or nearly so, as before the increased penalty, then, we have only obtained one more example to illustrate, what was well known before, that heavy punishments, unless certain and expeditions, produce little effect in deterring from the commission of crimes.

57. The punishments at present inflicted, or intended to be inflicted on decoits, are sufficiently rigorous; when murder is perpetrated, the whole gang is liable to the penalty of death. When great violence or cruelty is exercised by decoits, and clearly proved, transportation ought to be, and I believe is, almost invariably recommended; and transportation is a most dreadful punishment to the natives: moreover, the sentence operates, if I am not misinformed, in all cases during life.

58. To punish burglary in general with death or with transportation, would, in my opinion, be unnecessarily severe. Simple burglary is, in this country, very easily committed; the temptation to commit it, is great. The crime called *nunkub zannee*, or making holes in the wall, and taking goods out of the house, would, in England, be held to be a burglary; but the evil or loss suffered, and the danger or alarm incurred, by the person whose house is robbed in this manner, are in few instances, very serious. To punish such a crime capitally, would surely be inflicting a penalty, entirely disproportioned to the offence.

59. In Benares it is said that the crime of robbery is, comparatively speaking, uncommon; and if so, how happens it that the same laws are sufficiently rigorous for the inhabitants of Benares, which are not, for those of Bengal? There is nothing, I presume, in the character of the inhabitants of the Upper Provinces, which can lead us to infer that they are more easily deterred from violence, than the mild and timorous Bengalis.

60. On the whole, I should be sorry to see the penal laws altered. It may be thought that they are, as at present, administered, in some degree arbitrary and uncertain; and they may be so; but I think them not the worse for that, nor do, the well informed natives. I am sure, if we appoint specific punishments for every crime, we should feel the inconvenience of it.

61. I admit, as a true and wholesome general maxim, that no distinctions should be made, but that all should know they have a certain punishment to expect, if convicted of a specific crime. Yet in this country, it will be found that the injury suffered is frequently very different, from the commission of crimes of the same denomination; and that it is hardly possible for us, accurately to define particular crimes.

62. I see not why we should despair of preventing crimes by any other method, than that of holding out the fear of punishment.

63. I think that by classing and numbering the villages and the inhabitants; rendering the tannabs more compact; subdividing them, and nominating sirdars, over each division; something might be gained. The object should be, to obtain the co-operation of the people. The ignorance of the police officers respecting the persons and character of individuals residing within the limits of their jurisdiction, is notorious and inevitable.

64. The zemindars, pykes, and village chokedars, can hardly be deemed public servants; they are ill paid; and their pay, does not depend on government or its officers. They occasionally attend the ranna, and give information of a robbery committed by some other chokedars, their rivals; but as to any effectual resistance to decoits, or any previous steps taken to prevent their depredations, little can be expected from this description of persons.

65. It is to the daroga then, and ten or a dozen subordinate officers, each in all respects inferior to a parish constable in England, that we commit the care of preserving the peace of a district 2 or 300 square miles in extent, and often containing 100,000 inhabitants.

66. The

66. The darogah is generally unfit, possessing no spirit, vigour, or address; he is a stranger too, not interested, or possessing property in the district. He is often negligent and corrupt; sometimes, little respected, being ill paid, and unable to maintain any dignity of character; and his only care is, to make a shew of vigilance and activity, lest he should create displeasure in the magistrate.

67. It should be the study of government, in my opinion, to form, if possible, a body of gentry, such as exists in other countries; an intermediate order between the governors and the governed, to whom the one might look down, and the other might look up. At present, no such order exists. Most of the men who once possessed rank and wealth, are gone to ruin. The men of property who do exist, are, for the most part, such as have lately risen.

68. That the magistrate can maintain the peace over a million or more of persons, without the help of a considerable number, whose interest, or sense of duty, shall induce them to assist him, is plainly impossible. It is equally impossible, that a million or more of individuals, comprising the lower classes of the community, can be prevented from preying upon each other, unless there is constantly in their sight, a sufficient number of men deriving competent authority from government, to compose a superintending power, capable of keeping them in awe, and, in some degree, of affording them protection.

69. The lower classes, indeed the whole people, are removed to a distance from the magistrates; and individuals are lost and confounded, in the immense mass of the population of this country. The natural operation of our system, does not appear to me to diminish the distance between the people and the magistrate; neither our regulations nor our habits have, I think, any tendency to correct the evil.

70. The terror of decoits among the ryots is excessive; they cannot be persuaded to enter into a league, for their own security. They are the most timid spiritless race in the world, and will not, though ever so numerous, make the least effort to defend themselves and families, from a handful of decoits.

71. I would endeavour to arm, and in some degree, embody and discipline the inhabitants of every village, for the special purpose of opposing decoits. I would have it explained to all of them, that government wished them to defend themselves, and with that view, invite them to accustom themselves to assemble at the sound of a drum, or on the first alarm or signal to be agreed upon, that they should repair to the spot, unite and support each other, and do their utmost, to seize or destroy the decoits.

72. I would cause them clearly to understand, that to wound or kill a decoit, while committing an act of violence, was no crime, but on the contrary meritorious; and would assure them, that, in the event of any of themselves being killed or disabled in such a service, government would grant a provision for their families.

73. If this should prove effectual, a step would be gained, towards emancipating the ryots of Bengal from their present most helpless and degraded state. They would no longer tamely deliver themselves up, to the wanton and desperate attacks of decoits; they would no longer resort to the expedient of retaining, as chokedars, well-known decoits, paying them rather for their forbearance to do mischief, than for acting as guards.

74. Neither would they, after a robbery, be harrassed by the vexatious visits and outrage, and the plunder of gooyendas and girdwars, who constantly, when supported by the least colour of authority from the magistrate, intimidate, extort, suborn, and rob, under pretence of bringing offenders to justice.

75. In the course of trials, the guilty very often, according to the best of my observation, escape conviction.

76. Sometimes an atrocious robbery or murder is sworn to, and in all appearance clearly established, by the evidence on the part of the prosecutors, but when we come to the defence, an alibi is set up; and though we are inclined to disbelieve it, if two or three witnesses swear consistently to such alibi, and elude every attempt to catch them in prevarication or contradiction, we are thrown into doubt, and the prisoners escape.

77. Very frequently, the witnesses on the part of the prosecution, swear to facts in themselves utterly incredible, for the purpose of fully convicting the accused, when, if they had simply stated what they saw and knew, their testimony would have been sufficient: they frequently, under an idea that the proof may be thought defective by those who judge according to the regulations, and that the accused will escape and wreak their vengeance upon the witnesses who appear against them, exaggerate the facts, in such a manner, that their credit is utterly destroyed.

78. Witnesses have generally each a long story to tell (they are seldom few in number, and often differ widely, in character, cast, habits, and education) thrice over; namely, to the daroga, the magistrate, and the court of circuit; they relate tediously and minutely, but not accurately, a variety of things done and said; numerous variations and contradictions occur, and are regarded, with cautious jealousy; though in reality, they perhaps seldom furnish a reasonable presumption of falsehood.

79. But who shall distinguish between mistake and imposture? what Judge can distinguish the exact truth, among the numerous inconsistencies of the natives he examines? how often do those inconsistencies proceed, from causes very different from those, suspected by us; how often, from simplicity, fear, embarrassment in the witness; how often, from our own ignorance and impatience?

80. We

80. We cannot wonder that the natives are aware of our suspicious and incredulous temper: they see how difficult it is to persuade us, to believe a true story, and accordingly endeavour to suit our taste, with a false one.

81. I have no doubt that, previously to their examination as witnesses, they frequently compare notes together, and consult upon the best mode of making their story appear plausible to the gentleman; whose wisdom, it cannot be expected, should be satisfied with an artless tale; whose sagacity is so apt to imagine snares of deception, in the most perfect candour and simplicity.

82. We cannot but observe, that a story, before it reaches us, often acquires the strongest features of artifice and fabrication. There is almost always something kept back, as unfit for us to hear, lest we should form an opinion, unfavourable to the veracity of the witness. It is most painful to reflect how very often witnesses are afraid to speak the truth, in our cutcherries.

83. We cannot study the genius of the people, in its own sphere of action. We know little of their domestic life, their knowledge, conversation, amusements, their trades and casts, or any of those national and individual characteristics, which are essential to a complete knowledge of them. Every day affords us examples of something new and surprising; and we have no principle to guide us, in the investigation of facts, except an extreme diffidence of our opinion, a consciousness of inability to judge of what is probable or improbable.

84. Sometimes we see the most unfair means taken, by informers and thief-takers, to detect and apprehend the accused. We find confessions extorted, and witnesses suborned: at the same time, we think the accused guilty, and the prosecution fails, merely because the unfair play used against them, leads us to suspect more.

85. Twice or thrice during my circuit, prisoners have escaped, in spite of strong evidence against them of decoity, because it appeared that the prosecutors and witnesses had long concealed, what they afterwards pretended to know; and this concealment, gave an appearance of the story being afterwards trumped up against the accused.

86. One case of this kind,—the trial of Radakaut Sirdar and others for robbery and murder, I had occasion to refer to the Nizamut Adawlut from Hooghly. Another of the same kind, occurred at Nuddea, where the evidence was strong, but where the witnesses had failed to come forward, during a month and more; and it is very possible that, in both these cases, the concealment arose from the causes assigned, namely, in the one case, the dread of decoits; and in the other, the aversion to take the oath.

87. When we recollect the extreme uncertainty to us, of every fact which depends on the credit of the natives to support it, who can wonder that a very slight circumstance should turn the scale in the prisoner's favour; and that while, we think innocence possible, we hesitate to condemn to death or transportation.

88. I do not speak of these things, with any view of proposing a remedy. If the mind is not convinced of guilt, an acquittal must follow; and we have nothing left to do, but to lament that a robbery or a murder took place, and that justice has failed to overtake the offenders.

89. I have no new rules to propose for the conduct of trials, in the criminal courts, or for admitting or believing evidence. I am inclined to think no rules of evidence can serve any purpose, but to embarrass the courts, and create new obstacles to the conviction of the guilty.

90. The evil I complain of is extensive, and, I fear, irreparable. The difficulty we experience in discerning truth and falsehood among the natives, may be ascribed, I think, chiefly to our want of connexion and intercourse, with them; to the peculiarity of their manners and habits, their excessive ignorance of our characters, and our almost equal ignorance, of theirs.

91. Prosecutions are often instigated, or carried on, by the agency of persons at enmity, or in rivalry, with the culprits; this is frequently the case, when the accused are village chokedars; yet most of the decoits, in some zillahs, are these chokedars; and few dare appear against them, but those who are of the same description with themselves.

92. From all the above causes, proceed the numerous acquittals of prisoners, at every jail delivery. The calendars, the darogah's reports, the evidence on every trial, and the information of all, convince us, that innumerable robberies and murders, that atrocities of the worst conceivable kind, are committed; and that very often, the perpetrators are before us; yet do we find ourselves, from causes of the nature above described, constrained to let them loose again, to prey on society; or, at the utmost, to direct that they be discharged, on giving security for their good behaviour.

93. And this giving of security, it may be observed, is no pledge whatever of future good behaviour; since whoever has a few rupees, whether a man of the best or worst character, can procure security; and whoever has nothing, can seldom or never procure it.

94. The judge of circuit is from day to day, engaged in trying large gangs for robbery and murder, and letting them go; and the country continues to be overrun with them, to a degree truly deplorable. After wading through a mass of contradictory evidence, he is left unsatisfied respecting the reality of the facts under investigation, very strongly inclined to believe the guilt of the prisoners; it may nevertheless be easily conceived, that in the double chance of the folly, and the villainy on the part of the prosecution, and the fabrication of a defence by the accused, the evidence is deemed imperfect; and the result is, that the culprits are discharged altogether, or perhaps, ordered to give security.

95. Indeed,

95. Indeed, considering all the obstacles, I am rather surprized at the number who are convicted, though so many do escape.

96. We are, in every stage, presented with complicated difficulties; we cannot prevent decoity, by holding out the dread of penal laws; we cannot prevail upon the ryots, to resist the decoits; and they are backward, in giving information, or deposing against them. Our efforts, whether directed to deter, to resist, to detect, or convict, are all frustrated.

97. I think the judges and magistrates should be entrusted with the power of pronouncing final judgment, and carrying the sentence into execution, without reference to the court of circuit, in all cases where they might be of opinion that imprisonment for a year, or even two or three, was sufficient for the crime.

98. By this, the business of the circuit would be much diminished; fewer false defences, would be fabricated; fewer witnesses would be harrassed, with two journeys to the sudder, and government would be subjected to less expense, for the subsistence of the witnesses and prosecutors.

99. I was happy to hear, in reply to my reference respecting the corporal oath administered by us, to Hindoos, that government have it in contemplation to enact a regulation which may provide for the inconvenience, which I took the liberty to state to the Nizamut Adawlut.

100. I have mentioned the number of robberies, accounts of which were received last year, by the magistrate of Midnapore. Of these robberies, it is remarkable, that two or three only, out of the ninety-three, were committed in the Jungle Mehals; where, a few years ago, nothing but anarchy and depredation prevailed; but where, at present, the police is committed to the zemindar, and is attended with little, or no expense to government.

101. The reason of this appears to me, that the jungle zemindars are able to avail themselves, of the assistance of the body of the people, in maintaining the peace. Their ryots, or a great number of them, are now engaged to act as pykes, or guards, when occasion requires.

102. Whenever this is not the case, the police will probably be found to be bad. Whenever the state of the community is such, that a great part of the individuals composing it, cannot be made use of to preserve order, insecurity must subsist, in one shape or other.

103. To imagine that a darogah and ten burcandaze, can maintain the peace throughout a tanna, is, I fear, a vain delusion: whenever the police is good, it cannot, I am inclined to suspect, be justly ascribed to that establishment, but to the operation of other causes.

104. It is possibly to the influence possessed by the inhabitants of a particular pergunnah, by a particular zemindar, or by aumils and gomastahs, of men of courage or wealth, or to some other interior local cause, and not to the general plan of the establishment of a darogah and his officers, that we are indebted for the preservation of the peace, whenever the peace is preserved.

105. I take the liberty to suggest, that if reports were made of the number of decoities committed; and if the local circumstances which might be supposed to affect the police were pointed out; if such reports were regularly procured from different parts of the country, in my opinion, much valuable information would be gained.

106. My experience does not extend far; and I am unable to form an accurate opinion upon the effect of the different systems which exist in different parts of the country.

107. I hear from common report, that in parts of Behar, Benares, and the Upper Provinces, there is less decoity than in Bengal; and I should conceive there would be little difficulty in ascertaining, whether this is the fact or not.

108. I should suppose too, that it would not be impossible to discover to what it is owing that decoity prevails, less in one part of the country, than in another: whether to the general character of the people, the incentives or discouragements to idleness and profligacy, the vigilance or negligence of magistrates, the face of the country, the general system of the police establishment, and the officers in the pay of government, or the subordinate arrangement of village chokedars; whether in any of these, or other circumstances, we are to search for the increase and decrease of crimes, might I presume, be ascertained by carefully comparing the state of one part of the country, with another; and till the defects shall be clearly ascertained, it is vain to hope that adequate remedies will be applied to repair them.

109. It may not be amiss to say a few words upon a question which has been much agitated of late, whether, to invest the proprietors of land with the police in their several estates, would be an advisable measure?

110. I have mentioned the success of this plan, in the jungle mehals of Midnapore, when I was empowered by government three years ago, to carry it into execution. I have observed too, that our object ought to be, in my opinion, to procure the assistance of a large portion of the ryots; and this it may be concluded, can best be effected, by the influence of their landholders.

111. Wherever the zemindars do possess the same kind of influence over their ryots, that is employed by the jungle zemindars of Midnapore, I think they might with advantage be authorised to exert it. But I do not know that this influence is now, any where to be found, but in the jungles.

112. Nor would it be safe or easy, or perhaps practicable at present, to create anew this sort of influence. It prevailed, I apprehend, heretofore, very much throughout the country; but owing to our system of laws, and to the sale of almost all the large estates, which are still

still every day changing proprietors, it is much diminished every where, and in some places, nearly extinguished.

113. For by us, all is silently changed. The ryot and the zemindar, and the gomastah, are, by the levelling power of the Regulations, very much reduced to an equality. The protecting, but often oppressive and tyrannical power of the zemindar, and the servitude of the ryot, are at an end. All the lower classes, the poorest, I fear often, in vain now look to the regulations only, for preserving them against extortion and rapacity.

114. The operation of our system, has gradually loosened that intimate connection between the ryots and the zemindars, which subsisted heretofore. The ryots were once the vassals of their zemindar. Their dependance on the zemindar, and their attachment to him, have ceased. They are now often at open variance with him, and though they cannot contest with him, on equal terms, they not unfrequently engage, in law suits with him, and set him at defiance.

115. The zemindar formerly, like his ancestors, resided on his estate. He was regarded as the chief and the father of his tenants, from whom all expected protection, but against whose oppressions there was no redress.

116. At present, the estates are often possessed by Calcutta purchasers who never see them, whose agents have little intercourse with the tenants, except to collect the rents, and in that business, they proceed strictly and coldly, by the Regulations.

117. I believe that in general, the ryots are not ill treated by this description of persons, but it is obvious that gomastahs cannot generally be entrusted with the police.

118. I have been led to enlarge upon these topics more than I at first proposed to myself; and perhaps, in an unusual manner. The subject is important and interesting, and it would, I conceive, be a breach of duty in me, to neglect this opportunity of delivering my sentiments as fully as I am able.

Calcutta,
24th March 1803. }

I am, Sir,
Your most obedient humble servant,
(Signed) H. STRACHEY.

To S. T. GOAD, Esq.

Register to the Nizamut Adawlut.

Sir,

I BEG leave to inform the court of Nizamut Adawlut, that shortly after my return from the last circuit of the Ceded Provinces, I was engaged in another public duty at Futteh-gur, which occupied me till within these few days. I have now left Futteh-gur, and am proceeding down the river as expeditiously as I can towards Calcutta, with a view to embark for Europe this season.

2. Although I have thus put off writing the usual report after the circuit till I am so situated as to be unable I fear, to furnish any useful information on the subject of the police of the Upper Provinces, I proceed, in conformity to the regulations, to submit what occurs to me; and have only to lament that my communication must necessarily prove somewhat defective.

3. On my return last year from that part of the circuit which fell to my share, viz. the jail deliveries of Allahabad and Goruckpore, I troubled the court with a few observations on the state of the police of those zillahs.

4. I stated that robberies were much less frequent, than in those parts of the Lower Provinces with which I happened to have any knowledge; and I attributed this chiefly, to the habits of the people which lead them to defend themselves from violence.

5. This remark, appears to me to be applicable to the other districts of these provinces. The natives trusting to their own prowess, and being accustomed to stand by each other, in the hour of danger, are seldom molested by the attack of robbers. The grand object of law and police, security of person and property, is better accomplished here, by the spirit of the people themselves, than in Bengal, by the regulations, which are not I believe, in spite of the incessant labours of the officers of the foudarry department to render them effectual, found adequate to the ends of preventing the crime of decoity, or bringing the decoits to justice.

6. There may be some other causes which prevent the formation of bands of robbers, in these provinces: when a man, from idleness or misfortune, is reduced to distress for subsistence, the same opportunities and facilities of joining bands of decoits, are not open to him here, as in Bengal. There are, I imagine, few or no persons whose sole occupation is robbing: the country contains fewer navigable rivers than Bengal. These, while they contribute to the abundance and prosperity of that country, at the same time, afford encouragement to decoits, by presenting them with the means of easy retreat and concealment.

7. The character of the people here, is certainly different, owing possibly in some degree, to the climate, which is less moist and relaxing to the body; and to their food, which is somewhat more substantial and invigorating, than that of the natives of the Lower Provinces. I chiefly, however, ascribe their superior energy and courage, to active military habits, acquired under the loose government they have been accustomed to.

8. I ascertained

8. I ascertained to the best of my power, at the several stations I visited, what number of offences had been reported to the magistrates, in the course of the preceding six months. I have not with me the memorandums I took on this subject, but I remember the result to be uniform. The number of crimes reported is small, and the number of offenders taken and brought to justice, when compared with the number of cases reported, is greater than I should expect to have found it.

9. In future, abstract statements will be submitted to the Nizamut Adawlut, agreeably to the court's orders of the of which I did not receive till I had finished the circuit.

10. I think it proper, however, to declare my opinion, that no certain conclusions respecting the number of crimes committed, and the security enjoyed by the natives, can be drawn from these reports. If in Bengal, many crimes are committed, information of which never reaches the ears of the magistrate, as I believe to be the fact, the case must be more so, here; because our police officers are more ignorant of, and inattentive to, their duty, than the darogahs in the Lower Provinces; and because the people are, I think, less in the habit of conveying public information, and more averse to appear in court, and prosecute those who have injured them. Attendance on the court, whether as a prosecutor or witness, is who generally regarded as a heavy misfortune, to avoid which, many leave their homes, and submit to infinite inconvenience and vexation; and many more, I presume, pay handsomely to the Nazir or his people, for permission to keep out of the way. Hence crimes are perpetrated; and no records remain of them. This last remark, however, I do not suppose to be exclusively applicable to this division.

11. The calendar at each zillah exhibited a few cases of robbery, and not very many of theft or of fraud. It is only the crime of homicide that appears to me to require notice, as prevalent.

12. It is known to the Nizamut Adawlut, from the references I have had occasion to make, that homicide, in all its gradations of guilt, is frequent. The number of persons convicted of wilful murder is certainly great. The introduction of a regular administration of justice is so recent, that the minds of the people can hardly yet be fully impressed with the apprehension of being brought to trial and punishment for crimes; but I have learnt that the examples made of murderers, and more particularly the exposure of the bodies of malefactors after their execution, has inspired a very general terror, and therefore produced a most salutary effect. I still hope and expect that this division will not long remain mark for the frequency of the most heinous of crimes.

13. The cases of murder are easy of detection and proof; and I imagine those guilty of this crime, seldom escape. They are, for the most part, cases of revenge, jealousy, wounded pride, and sudden violence, committed by a single individual, without the concert or complicity of others. Few murders are perpetrated, in prosecution of a plan of robbery. No general alarm is, by the prevalence of this crime, spread among the people for their safety, as by gangs of decoits. The instances of murder which occur are, in themselves, shocking; but this crime is not attended with those extensive mischiefs to society, which the violent invasion of property by plunderers, produces.

14. The murdering of children for the sake of their ornaments is, I am sorry to say, common; so much so, that I submit whether it might not be advisable to strike at the root of the evil, by taking away, if possible, the temptation to commit the act: I mean, adopting measures to prevent children, from wearing gold and silver ornaments.

15. For my own part, being convinced that we have no other means of putting an end to the frequent perpetration of this crime, I could wish to see the practice of adorning children with valuable trinkets, altogether prohibited. I would, at all events, prevent the practice, by rendering the ornaments liable, on information, to forfeiture; or by any other expedient that may be thought preferable, to that of denouncing such a penalty.

16. The exertion of authority in a matter of this sort will probably be deemed objectionable, but it would not be really oppressive. It would not excite discontent: It would not, at least, offend the feelings of any well informed individual.

17. If it is thought that such measure, would encroach upon any one's natural rights and established customs, I might urge, that these helpless infants, have rights also. They have claims to protection. Their parents are found, after long experience and innumerable warnings, so heedless and infatuated, as to expose them to perils, from which the existing laws cannot defend them. Such being the case, in my opinion, it becomes the duty of the magistrate, or the ruling power, to interfere, even in an unusual mode, to save their lives.

18. The objections to legislative interference, seem to me to rest, on the score of convenience and regularity, and cannot weigh much with those, who have present to their minds, the horror of a single case of child murder. I therefore beg leave to recommend, that effectual steps be taken to prevent the wearing of valuable ornaments by children.

19. A want of tenderness and regard for life is very general, I think, throughout the country; and may, perhaps, like most of the crimes and excesses of the natives, be ascribed, in a great degree, to the influence of fatalism, the maxims of which, universally pervade their minds.

20. The defence, or rather the confession of a person accused of the crime of homicide, is very frequently expressed, in such terms as these:—"I was provoked—I was impelled by

"by fate, to kill the deceased—All must die, at the hour appointed—No one can struggle against destiny—It was written, his time was come; and mine, may now be come."

21. Such is the train of thought on these occasions, among the learned as well as the unlearned, and every change of fortune and variety of event, strengthens and confirms it. Exertions, they say, are ineffectual to contend with a power, in whose hands, man is a mere instrument. It is the part of mortals to resign themselves, and abstain from useless attempts to alter the established course of things.

22. Thus reasoning, in action they surrender themselves to the first impulse; and in guilt or misfortune exonerate their minds, from moral demerit, and console themselves, in the conviction of a natural impotence to resist temptation.

23. These doctrines, have their full operation here; but homicide being, if I mistake not, more frequent in these provinces than elsewhere, there must be some other cause, which produces the difference. This cause is, I suppose, the natives being very generally armed, and their having been long unrestrained in the practice of gratifying revenge, and settling the slightest quarrels by the sword. Though by no means a ferocious race, we meet with many instances of their spilling each others blood with that sort of thoughtlessness and unconcern, which might be expected from barbarians accustomed to scenes of slaughter.

24. In spite of the frequency of homicide, which I have thought it my duty to notice, I think myself warranted, from the information I have been able to gather respecting the number and the nature of crimes of all sorts committed in this division, to say, that in my judgment, the security of the natives and their property is not ill insured in these provinces, from outrage and depredation; and that though for the most part, very poor, the condition of the people, may be deemed flourishing.

25. I do not assert that this is entirely owing to the regular administration of law, and to the system introduced by us, but it must be ascribed to those causes, in some degree; at all events, the fact of the welfare and security of the inhabitants, must be satisfactory to the Nizamut Adawlut.

26. I am further enabled to state that the tehsildars are becoming more attentive to their duty, and that regularity begins to appear in their proceedings. I think the police tolerably vigorous and efficient; and that it is, in a state of improvement.

27. I proceed to mention the state of the jails in this division. The jail of zillah Etawah is not at all adapted to the purpose, being a private house in the town, much too small for the number of prisoners it contained, when I visited it; constructed chiefly of mud, and having no water to which the prisoners can have access. I wrote to the magistrate, and I imagine he has addressed government upon the expediency of removing the prisoners to a place better suited to them.

28. The jail of Furruckabad is likewise in the town; but the accommodation it affords is spacious and tolerably convenient. The prisoners seemed healthy, and comfortably lodged. The jail is, however, situated four or five miles from the cutcherry. The one or the other, therefore, ought I think to be removed. The prisoners are brought from the jail to the cutcherry, and taken back in hackeries.

29. On the day when the Mahrattas encamped near the town of Furruckabad, the guards at the gate, proved negligent, or treacherous; and though the enemy did not enter the town, nor cause any tumult therein, all the prisoners were allowed to escape. The guards, I understand, have not made their appearance since.

30. The Cawnpore jail, situated near the cutcherry, appears to me well contrived for accommodation and security; a mud wall encloses a large square, in which are two or three buildings, where the persons sleep. There are also good wells of water within the square. I beg leave to mention, that the health and comfort of a native, cannot be insured, in my opinion, unless he has constant access to water.

31. In this jail, the chief objection is, that the women are confined in the same enclosure, and cannot be kept completely separate, from the men. But this defect, the magistrate will be able and was preparing to remedy, by erecting a small building and wall, for the women alone.

32. The magistrate of Cawnpore was also taking measures to remove the debtors, who certainly ought not to be imprisoned, with convicts.

33. The jail of Allahabad is, in all respects, bad; I last year described it to the Nizamut Adawlut; and it is needless for me to say more upon the subject now. The prisoners did not appear to me, to be unhealthy; but I strongly recommend that another place, as soon as practicable, be provided for their accommodation. I am informed, that government have resolved upon erecting a new jail at Allahabad, which zillah is now annexed to the provincial court of Benares.

34. The jail of Bareilly is a pukka building, constructed by government, upon an approved plan. The plan is not so complete and extensive, nor is the work so substantial, as that of the jails constructed some time ago, in many districts of Bengal; but I think it answers the purpose tolerably well, affording sufficient accommodation and security from escape. The foudarry court is, at present, held at the distance of about 4 miles from the jail.

35. The jail of Moradabad is similar, in its plan and construction, to that of Bareilly; but the cutcherry is close to it.

36. The convicts are not yet numerous, at any of the stations of this division; they are employed, for the most part, on the roads.

37. I have

37. I have nothing further to say on these subjects. That our administration of justice affects all it pretends to do, I do not believe; that all crimes are punished, no one, I presume, can expect; that all wrongs are redressed, or even a great proportion of them, is probably not the case. The delay and expense of prosecuting, are intolerable to the lower classes; of this, however, I am confident, that sufficient security is maintained to ensure the prosperity of the body of the people; that the country is rapidly improving, and that its improvement is promoted, by our system.

River Ganges, }
25th Jan. 1805. }

I am, &c.
(Signed) H. STRACHEY,
3^d Judge.

To S. T. GOAD, Esq.

Register to the Nizamut Adawlut, Fort William.

Sir,

I HAVE had the honour to transmit you, a Report on the last circuit of the Ceded Provinces, bearing date the 25th January; which report, I presume, you have laid before the Nizamut Adawlut. It has since struck me, that there are certain questions, intimately connected with the internal peace of these remote provinces, which are highly interesting; viz. How far the system we are introducing is, in itself, just? and, how far it is adapted to the actual state of the country, or congenial to the minds of the several ranks and classes of the natives? how far our system is calculated to prevent disaffection, or to quell commotions? These questions, although I cannot undertake to discuss them thoroughly, strike me as so important, that, scanty as my information is, and crude and insignificant as the opinions I have formed, must appear to the Nizamut Adawlut, I am nevertheless unwilling to close this, my last task, without soliciting the attention of the court, to such additional observations, as I may be able to recollect; and I beg to be permitted to offer them, by way of supplement to my report.

1. Rumours, it seems, have prevailed, that our government is extremely unpopular in the Ceded and conquered Provinces; and that the country has been, during some time, in a state of much commotion and disorder. This is not precisely the fact: no alarming disorders exist to my knowledge; nor is the system, I think, obnoxious to the main body of the people.

2. It appears to me further perfectly clear, that none of the classes of our subjects have, the means of resisting the authority of government, with any prospect of success. Besides, if we consider the nature and degree of mischief which can be done to the population and agriculture, to the trade, or to the land revenue of the country, by the disaffected; I fancy all will agree, that it is not likely to prove very serious. A rebel may raise disturbances in his neighbourhood, and create alarm, during a short time; but, unless assisted by a foreign power, able to cope with our whole military force, his speedy ruin or expulsion, are inevitable.

3. I should imagine, that few of the zemindars would, from the mere spirit of loyalty, support the government, in a doubtful contest. They cannot feel attached to us, because we have deprived them of their power and importance.

4. With respect to the ryots, their security and happiness, are, as far as I can learn, better maintained by our system, than they were, during the most prosperous periods of the native governments. They are, I think, in general, sensible of their situation being improved; but still the influence of a chief, is sufficient to induce his ryots to follow him; and on occasion, to take up arms for him, even against a government which promotes their interest.

5. A zemindar, possessing the means of paying his people, finds little difficulty in procuring followers: not merely his ryots and immediate dependants and connexions, strangers in great numbers will assemble round him. Let his case be what it will, either that of a wretched outlaw, or of a defaulter, driven by misfortune or injustice from his paternal estate, if he thinks proper to erect his standard, and defy the ruling power of the country, he will find brave and faithful adherents, as many as he can maintain. But it is my opinion that the equalizing nature of the Regulations will gradually correct this. Hitherto, that sort of influence which enables a man to retain troops, is not much diminished.

6. The dread of our criminal law, exercised in all its rigour, or even of our military law, affords, in my opinion, an insufficient remedy to this evil. In case of a serious insurrection of our subjects, of which I have no apprehension, except on the occasion of their being assisted by a foreign power, I do not think that the proclamation and exercise of martial law, would prove of the least use.

7. Rohilcund, Furruckabad, and the upper part of the Douab, abound with a warlike race of Mahomeddians, ready to join any leader. Some thousands of this description, I mean the Patans, are now said to be serving with Holkar, and with their countryman Meer Khan. They dislike us; not because our government is oppressive and unjust, which their own probably would be, but because there is no employment open to them; and they are left inactive, without distinction, and almost without subsistence.

8. Few of these men enlist in our military service, because they cannot bring themselves to submit to the strictness of our discipline. The Patans in general, are reduced to much distress: they are idle; and with difficulty and great reluctance apply to any profession but that

that of arms. The whole race, with a very few exceptions of servants and chiefs pensioned by us, and probably all these cannot be excepted with for a change of government.

10. I take the liberty further to express my opinion founded on the best information I can obtain, that the better part of the inhabitants of the Conquered Provinces, who are not yet completely subject to our dominion, regard our political power with much jealousy and dread. That we or any other rulers, should be restrained by a sense of justice and forbearance, from conquest and encroachment, they have no idea. Hence is bred in the minds of aspiring and high spirited people, a hatred to the English. The most learned, intelligent, and liberal-minded of the natives, suppose, that the business of a state, with a powerful army, is to make encroachments on its neighbours. These are the sentiments which operate to our prejudice, among most men of spirit and independence.

11. But the chief cause of our unpopularity with the higher classes, I believe to be that which I have already mentioned, namely, that they consider themselves reduced to a degrading subjection, by the introduction of a practical system of justice; of the only system, perhaps, which could restrain them from rapine and cruelty.

12. The influence of a rebellious or disaffected chief over his people is wonderfully great, and is not founded in the popularity or supposed justice of his cause, and very little, on the probability of his success. Though he be a mere robber, and his situation quite desperate, still his people will adhere to him to the last, and never betray or forsake him. They may be bad subjects; but they are excellent servants.

13. The influence of our government, in securing the allegiance and attachment of its subjects, I conceive to be most inconsiderable. Such persons as we take into our service, may be depended upon, as long as we pay them regularly, and treat them well; but our influence, reaches no further.

14. The discontents or tumults, excited by zemindars, afford no certain evidence of grievance or oppression proceeding from our system. The rebellious zemindars, who have appeared in the Upper Provinces, are by no means numerous. They consist, if I mistake not, of men who have fallen in arrear to government, through misfortune or imprudence; who were ruined, and then began to plunder their neighbours, and defy the magistrate.

15. There may be a few men of another description, who, during the late irruption of the enemy, showed a disposition to join him. I imagine that the greater number of the zemindars would join even a Mahratta invader, if they had any opinion of the stability of his power. They wish for a change, by which they conceive that they would regain their importance.

16. The minds of the zemindars in general, I believe to be alienated and estranged from us; and if they forbear to rise against us, or join our enemies, it is I conceive only because they see that our army is irresistible, and our power firmly established.

17. The ryots have every reason to dread the prevalence of the Mahratta power; of that power which yields them up to the tyranny and oppression of their chiefs, which affords no protection to its subjects, which is perpetually at war with its neighbours, which has in effect, laid waste the greatest part of Hindostan.

18. Yet could many of the zemindars of the Doab prevail on their ryots to contribute to expel us, and establish the Mahratta power. The invasion of the country by Holkar, probably caused a few disturbances, which ceased when he retired. It is generally said that he was well received, wherever he came. I do not hear of any strict inquiries into the conduct of the zemindars, on this occasion; nor do I believe that such inquiries, would serve any useful purpose. If the enemy should re-appear, the people will not join him, unless their leaders, the zemindars, should entertain expectations of his expelling us the country, and thereby rescuing them from subjection.

19. It should not be supposed, that it is oppression and unpopular measures that produce resistance and revolt. The people are never stirred up to rebellion, by popular acts: reason has nothing to do, with the matter. The salt monopoly was, till lately, exceedingly oppressive. It affected the poor, and the great body of the people; but they were totally helpless. Their discontents, their sufferings, produced no rebellions. Disorders are raised, by the rich and powerful; and no person of that description, was materially affected, by dearth of salt.

20. Deprive the ryots of a necessary of life, and they sit silent; nobody cares for them, and they cannot help themselves. But take from their chief, the management of the police, which he exercised only to oppress them; restrain him, from disturbing the peace of the country, and he will prevail upon them to take up arms in his cause, and contend in a hopeless desperate enterprize against all the powers of government, civil and military. Such are our subjects. They resist authority, without pretence of right, or hope of success. Their disorders, afford no signs of grievance, or even of discontent.

21. With respect to the possibility of restraining men from joining rebellious chiefs, who can pay them, or prevailing upon dependants to detach themselves from their masters, I think it out of the question. Neither the hope of reward, nor the fear of punishment, as held out by government, have much effect. Our influence scarcely extends, to induce the servants and connexions of the most worthless outcast of a decoit or assassin, to betray or desert him.

22. It is my opinion that disorders may exist, as I believe they do, which ought by no means, to be ascribed to the government, or to the system of laws introduced by us. Disturbances

turbances and rebellions are frequent, in all the native governments: they arise, I imagine, usually from the resistance made by the zemindars to the demands of the ruling power.

23. It is generally understood that our judicial regulations are much disliked by the natives of the Upper Provinces. Perhaps a clamour has been raised against them, by persons ignorant or interested. Certain it is, however, that many persons of credit and respectability join, in condemning the judicial Regulations. Military men and commercial men, seem to dislike them; so do, the higher orders of the natives.

24. When we come to enquire particularly, into this matter; when we ask a native of the Upper Provinces, which part of the regulations is obnoxious to him? he replies, as they would reply, in the Lower, "That which reduces me, to a level with my domestics and labourers."

25. A man of rank, cast and wealth, conceiving that he possesses superior rights and privileges, thinks himself disgraced, by being called into court upon any occasion. He has an aversion also, to be examined publicly, as a witness. "Is my testimony," says he, "rated no higher than that of my servants and coolies, and I, to stand on an equality with them, and reply as a criminal, to their petty complaints for an assault or abusive language?"

26. I do, think that much allowance should be made for the prejudices and long habits of the people; and as far as I have observed, the magistrates are tender and cautious on these occasions, not to outrage the feelings of a man of rank. But the treatment of these men, should not depend upon the temper of the magistrate.

27. The complaint is very general; and it might be better to relax still more, for a time at least something of what we are apt to conceive to be, the strict equality of justice. It is sufficient if we attain the object of protecting the weak from the cruelty and oppression of the strong. This may perhaps be effected, and at the same time, the minds of the higher classes upon this head, might be quieted, by enjoining the magistrates to abstain from requiring the personal appearance of a superior in court, on the complaint of an inferior, for a bailable offence.

28. A regulation might be passed for this purpose, or if objections should occur to the enacting of such a regulation, I am of opinion, that a proclamation or declaratory resolution of government might be published with good effect, in these provinces. The proclamation might be expressed, in terms to this purport:—That, in consequence of misconceptions having gone abroad respecting our system of laws, government thought proper to declare, that it was their intention to secure to every individual, the just privileges of his cast and station, according to the laws, religion, and established usage of the country; that the prevalent principle in our administration of justice was, that of affording to every one, as far as was practicable, redress for injuries sustained in his person, his property, or his reputation; that we were perfectly aware, that without subordination and a due distinction of rank in the several classes of society, peace and good order would not be maintained; and that so far from its being in contemplation to encourage the lower orders in disrespectful or insolent conduct, whether in word or action, towards their superiors, it was perfectly consistent with our maxims, and the anxious wish of government, that every native of consequence should, upon all occasions, be treated with the respect due to his rank and cast: that in the event of any complaint upon this subject, being preferred to the courts of justice, the Judge or Magistrate would be required to consult the Hindoo or Mahomedan law-officers (according as the case might relate to Hindoos or Mahomedans) and found his decision, upon their written opinion.

29. A proclamation of this nature, I do not, by any means, think necessary for preserving the country from serious discontents, but I think it would be pleasing to the better part of the natives, as evincing an attention to their opinions, customs, and prejudices; that it would be productive of no material inconvenience; and in short, seeing no objection to the measure, I recommend it for consideration.

30. I do not recollect to have heard any other distinct objection made to our courts of justice, except the expense and delay which attend the procuring of redress. Upon this subject I do not wish to make many observations. The expense I have always thought too heavy; but the objections arising to the system, from the expense and delay in procuring justice, are not exclusively applicable to these provinces.

31. Supposing it to be true, that these evils exist to a great degree, such evils should not be charged to the introduction of our system, as its most characteristic marks. Let not the present, be compared to a state of things never known here, when justice was cheap and expeditious, but with that state, which certainly did heretofore exist; viz. one, in which there was no justice at all, to be got; where the important, the sacred duty of redressing injuries, and punishing crimes, depended upon the tyranny and caprice of a revenue officer, who either entirely disregarded the duty, or by corruption and abuse, made it a source of profit.

32. It is indeed extraordinary, that it should with any one, ever become doubtful, whether the country actually derives benefit, from such a change as has taken place:

33. When, for rapacity and injustice, is substituted a system of mildness, humanity, liberality; in a word, of justice;—of justice, the acknowledged source of moral relations, the only solid basis of legitimate government.

34. Is it to no purpose that our government, at an immense expense, maintains its judicial establishments, that so large a portion of its servants is occupied in diligently and conscientiously enquiring into, and redressing, the wrongs of individuals.

35. The same people, heretofore accustomed to look for extortion and violence at the hands of their rulers, without appeal or hope of remedy, may now see public officers, the most respectable for rank and station, and connections, if accused of malversation, undergo a strict, impartial, open trial. When they see such things, I cannot but believe that they acknowledge the blessings conferred upon them, by their new rulers. They will not at least deny, that our intentions are good, and that we appear to be guided by principles of equity and justice, and to have their welfare at heart, more than their old rulers, had.

36. It is scarcely possible for an unprejudiced mind to doubt the superiority of our government, when firmly established, to the native governments. To do so, is to compare anarchy, oppression, and wretchedness, with justice, moderation, peace, and security.

37. I cannot help repeating, because I am convinced of the fact, and think it important that an impression almost universal prevails, of its being our policy and practice to destroy the independence of the zemindars; of those who had heretofore, power and address to maintain themselves. Hence our extreme unpopularity with these persons. They seem to forget, or value not, the advantages they derive from our system of justice and general security. They remember only the power which most of them, made a bad use of. To protect the ryots from violence and extortions, within, and from the depredations of hostile and barbarous enemies, without, gains us the good will of the weak and helpless only; of those whose voice is not heard, of those who have ever been led or driven by a master.

38. It is not possible that a system which tends to diminish the importance of the leading men of the country, and does in fact, encroach on their just, and long established privileges, can be introduced, without extreme dissatisfaction. That dissatisfaction, however, I do not mean to state, as universal among the zemindars. The weak, the moderate, and the peaceable, who were unable to maintain a degree of independence, under the old government, probably like the change.

39. The great advantage, and it cannot be over-rated, of government, is that of securing the country, from foreign incursion. Failing in that, every other benefit is comparatively slight, and indeed nugatory; for without security, no benefit can be enjoyed. It so happens that this object, has not been fully accomplished. The inhabitants of the upper parts of the Doab had not seen a foreign enemy, during many years. They cannot fail to remark, that shortly after becoming subject to our dominion, they have been invaded by the Marhattas; and ignorant as all are, of our political views and quarrels, and of those of our enemies, they probably conceive themselves, still exposed to danger.

40. I beg leave here to state a few circumstances regarding a trial which occurred at Minpoory. The case appears to me not wholly unconnected with the present subject. It may serve to illustrate some of my remarks on the state of the country.

41. Mr. Birch, a very decent respectable English gentleman, considerably advanced in years, had long been settled at Shekoabad, a town between Minpoory and Agra. He was a farmer of a considerable quantity of land, and had large concerns in trade. Under the old government he was effectually protected, and his affairs prospered. The government of the country being assumed by us, Mr. Birch's farm is taken from him immediately by the collector, because our laws allow no English settlers. Soon afterwards, a war breaks out between us and the Marhattas, and a body of predatory horse having crossed the Jumna and advanced to Shekoabad, Mr. Birch's house and property are plundered and burnt, either by the invaders, or our subjects, several of whom are said to have joined them.

42. Some of the inhabitants of the neighbourhood were, at the instance of Mr. Birch, apprehended and tried at the last sessions of Etawa, but acquitted. In spite of the acquittal, however, there is no doubt of the fact, that Mr. Birch's property was burnt and plundered. The evidence did not appear to the court sufficient to convict the persons accused, but it is certain that either they, or others, committed the crime, and that it was produced solely, by the incursion of our enemies the Marhattas.

43. This is not a fit place to set forth the hardship and losses suffered by Mr. Birch, with a view to his indemnification; nor is it my province to come forward and solicit justice or other liberality of government. But it will not, I hope, be deemed irregular in me to state my opinion, that his case, as far as it came under my notice, is a hard one; and that though the offenders have not been brought to punishment, there can be no doubt that he has suffered a great injury.

44. Mr. Birch, who attended during the whole of a long trial in the court of circuit, must feel heavily the trouble and delay of procuring justice under the new system, and the difficulty of proving, in our cutcherries, facts notorious elsewhere. Heretofore, when robbed or otherwise injured, the aumil allowed him to take the law into his own hands, which Mr. Birch stated to have answered his purpose at all times. He used to seize the culprits, or those whom he conceived to be the culprits, confine and punish them, and seldom failed to obtain restitution of his property.

45. Mr. Birch's case is, in some respects, similar to that of many a native zemindar who complains of our laws; they are deprived of some rights and privileges, and influence, which a few of them, may have exercised to good purpose. Some injuries may have been committed with impunity, under us, which would have been redressed, by the old system; but how many instances must occur, in which the innocent are, by our courts, protected from their prosecutors. The strong exclaim against laws, which enable the weak to contend against them.

46. A regulation has passed lately, and been promulgated, from which it appears to be the intention of government to proclaim martial law, and execute it, in all its rigour, on the

the first appearance of rebellion in our territories. I have already taken the liberty to suggest that some objections occur to me to the adoption of this measure, and I beg to be permitted here to introduce a few more observations on the same subject.

47. It is my opinion that the greatest caution ought to be observed by all officers, civil and military, in having recourse to arms for the suppression of tumults and disturbances raised by refractory chiefs. No case is likely to occur, in which delay and conciliation might not be attended with good effect. Whereas the resorting to violent measures is, itself, an evil of the greatest magnitude, producing immediate loss of lives and property, and confusion and distress, in every shape.

48. I would moreover submit, that some considerations arise in my mind, which lead me to think that the proclamation and exercise of martial law, according to the English mode, can seldom or never be advisable, even during the existence of open warfare, between our troops and our subjects.

49. There are, I believe, in different parts of our territories, zemindars, in some degree independant; that is to say, chiefs who have never been brought under complete obedience, and who being unused to control, would infallibly, if they possess the means, resist any force that could be sent against them. As our conquests extend, more of these persons, I conclude, become subject to us.

50. There are persons of this description residing in fortresses, or in hills and jungles, who, with their followers, can hardly be called subjects, though situated within our frontier. I should imagine, it will never be thought degrading or inconsistent with the honour of government, so far to yield to circumstances, as to conciliate the good will of these persons, and to avoid innovations and encroachments on their rights and long established usages.

51. I am particularly encouraged to hope that these principles, and this practice, will not be discountenanced; because on a former occasion, when I held the office of judge and magistrate of Midnapore, my conduct towards the inhabitants of the jungles was founded very much on these principles: experience has proved them to be just and politic, and government have not withheld, their approbation of them. Now there are, or have been, refractory zemindars in these provinces, who may be considered, in some respects similar to those inhabitants of the jungles. I fear the anxiety of government to introduce the Regulations among such people, may have given rise to much discontent and disorder.

52. It may be proper, with a view to point out how far the persons to whom I allude may really be considered rebels and traitors, to enter into some little detail of the state of the country.

53. The only efficient government, both under the Nabob vizier and under the Marhattas, did in fact, reside in the aumil, who, as long as he paid the revenue, was in no danger of being called to account for abuses.

54. In like manner, when the zemindar paid his revenue to the aumil, or to the tehsildar, with punctuality, he was not troubled with enquiries into the mode of collecting it, or into the general state of the police.

55. The aumil maintained order, not by means of courts of justice, which were scarcely known, but by a military force; and the zemindars, as already observed, were deemed loyal or disloyal, in proportion to their punctuality, in paying their revenue.

56. Many of the chiefs of these provinces, yielded a very imperfect obedience to the ruling power; that is to say, to the aumil. There were, I am told, refractory chiefs of several descriptions; but all of them had fortresses, or some military force, otherwise they would soon have been reduced to submission by the aumil. I may mention as instances, the zemindar of Tuttea, and, I believe, that of Saneer; the reduction of whose forts cost us so many valuable lives.

57. It would not be difficult, perhaps, for the magistrates or collectors, to procure lists and descriptions of these persons, if any still remain; and it seems to me, that without some information on these points, we must, in forming revenue and police arrangements, act very much at random. My information is very limited; but I have learnt, that although some of these chiefs might properly be styled robbers, others possessed hereditary and prescriptive rights of sovereignty within their estates; of this I am certain, that there were many, with whom the aumil had no alternative, but to tolerate their turbulent habits, or enter into a bloody and expensive contest with them: nor did it by any means, till our time, follow, that he who once drew the sword, and erected the standard of rebellion, was inevitably ruined. With more than one zemindar, Almas Ally Khan, after a doubtful contest, has been treated with as an equal, and come to a compromise of disputes.

58. If the chiefs were thus disobedient, and could scarcely be called subjects, it will easily be believed, that their ryots and dependants, invariably and necessarily followed their example; and this, I conceive, must still be so, for some time. The soldiers and domestics of the turbulent chief, who serve him for pay, will fight his battles, and will look up to him alone as their sovereign; since it is he alone, who affords them protection and subsistence.

59. Before we introduce new laws, I conceive, that we ought to look to the condition of the people. We should consider how far it may be consistent with humanity or policy, to apply the principles of the English law, in all its rigour, to a people, among whom the zeal and spirit of loyalty were never diffused or understood; whose ignorance of our laws and customs is complete; and whose acts never, in the slightest degree, endangered the existing government.

Judges of Circuit,
on termination of their
Sessions.

No. 3
Benares Division.
1805.

60. For that point, although not immediately in question, at present, I must maintain, whatever others may have thought on the subject of sedition or conspiracies, I am convinced the state was never in danger from internal disorders.

61. Had there existed any spark of a rebellious spirit, capable of injuring us, would it not probably have broken out in a flame, on the first appearance of a system, which materially affected every man of power, influence and consideration, throughout the country?

62. For such, I conceive, was the sudden and immediate effect of the change of government, that the chief persons, under the late governments, must look upon themselves as the victims of our acquisitions and conquests; yet how few rebel! how few are so infatuated! they know the force of our army, and that rebellion against us, must produce their speedy ruin. Our new subjects are transferred to our dominion, without the least trouble. Nobody enquires whether the change is agreeable to them, or not; those who have never been subject to any law, come suddenly, under all the laws we may judge it expedient to promulgate, few of which they will ever fully comprehend.

63. The cases of disaffected persons, except those of mere robbers are, generally speaking, I believe, somewhat of this nature. Some misunderstanding or quarrel arises on questions of revenue or police. The zemindar commits illegal acts, to which he has possibly been provoked by our officers. Complaints are made, and a warrant issues, according to the usual form of process. The chief, feeling himself insulted, or perhaps apprehending danger and indignity, resists, first the peon, and afterwards, the scapoyes sent against him.

64. He is then, having opposed lawful authority, though probably he is ignorant of its nature, considered as having forfeited his allegiance; and is termed a rebel and traitor. He is perhaps outlawed, a price set on his head, martial law proclaimed, and he and all his followers caught in arms, are liable to be punished with immediate death, by any military officer who happens to be sent against him, in command of a detachment. These measures do not appear to me to be necessary for the maintenance of the peace and good order of the country.

65. I beg leave to explain, that I am not here alluding to events, which have actually happened within my own official knowledge. I am not aware that the extreme case, has ever occurred; but I humbly apprehend, that it is liable to occur.

66. The case of a zemindar, forcibly opposing lawful authority, is however, one which frequently happens; and on that occasion, vigorous measures must be resorted to, always recollecting, that such cases are neither alarming to the government, nor indeed of any very great consequence to the permanent tranquillity of the district. But I would, to the last, make every allowance for the lower orders. I hardly know that I would, in any case, proceed against them, with a view to bring them to legal punishment. To put them to death, as rebels and traitors, I think manifestly useless, unjust, contrary to the custom of Hindostan, founded entirely on notions and rules brought from the other side of the globe, and totally inapplicable to this country. It cannot be necessary to point out, that the case of rebellion and treason in England, and in this country, must be entirely dissimilar.

67. We every day find our native subjects serving against us, as soldiers; but our officers have not thought proper to put in execution, against men found in this situation, the rules of English military law. For this forbearance, there are doubtless, good reasons: one reason is, I presume, that of our being aware, that the natives look upon their master, as their sovereign; and that no degree of severity could produce the certain effect, of detaching them from their chiefs.

68. Supposing, for a moment, what is, in my opinion, impossible, that the dependants of a rebellious chief, in a distant province, could have been well informed regarding the duties of allegiance to the ruling power, still it would remain to be ascertained, whether they possessed the means of deserting their chief, without probable destruction to themselves, or their families.

69. But it is evident that there are, or were lately, followers of chiefs, who had not yet learned to look up to us, for justice and protection. If we never interposed to defend them from the cruelty and rapacity of their chief; if they did not obtain from us, the means of security from oppression, or of the peaceful possession of their property, they could not, in fairness and equity, be held to owe us allegiance.

70. I am very far from wishing to justify resistance to the sovereign power, or its officers. It is not my intention to question the wisdom and equity of the acts of government, or to advance principles derogatory to the honour and dignity of the state, or disrespectful to its members. It is our business to support the established government.

71. I know, that our subjects are bound to a punctual and faithful obedience; and I believe, that it is the resolution of government, to act upon principles of moderation and humanity: which principles teach us, that the obligations of protection and obedience are reciprocal.

72. With respect to the followers of refractory chiefs; I think it may naturally be expected, from the very circumstance of their attachment, an abject submission to a bad master, that when a more just and liberal authority shall come to be substituted over them, they will be found tractable, orderly, and dutiful subjects. Having trespassed too long on the time of the Nizamut Adawlut, I here close this address.

River Ganges, }
10th Feb. 1805. }

I am, Sir,

Your most obedient humble servant,

(Signed)

H. STRACHY,

3d Judge.

To W. B. BAYLEY, Esq.

Register to the Nizamut Adawlut, Fort William.

Sir,

Para. 1. IN the Letter which I had the honour to address to the Nizamut Adawlut, under date the 5th February, I intimated that I had been preparing a Report on the Judicial arrangements in the Provinces, but was prevented from completing it, by want of leisure. Having since revised that portion of my observations which relate to the police, I now venture to submit it to the consideration of the court, and the right honourable the Governor General in council, and to beg that it may be considered, as the sequel of the address mentioned above.

2. I am the more encouraged to take this step, by finding that I am not singular in my sentiments; but that several gentlemen, whose talents and local experience entitle their opinions to the greatest weight, have countenanced my views on this part of the subject.

3. Mr. Crisp, the Chief Judge of the provincial Court of Appeal and Circuit for the division of Bareilly, I am informed, has deprecated the measure of confiding the police to darogahs. It would be superfluous to speak of the merits and services of this gentleman, which, I hear, are about to place him, in the court which I am addressing.

4. I derive particular gratification from feeling myself authorized to say, that my sentiments, in general, are also sanctioned by the concurrence of Messrs. Cox and Tucker, the members of the late commission for the Ceded and Conquered territory, who, by the extensive circuit they made over the country, have possessed peculiar advantages, in forming their judgment.

5. I need hardly mention that one of these gentlemen, Mr. Tucker, has likewise had long experience in the judicial department. I am persuaded that the zeal and ability with which he filled the important office of Judicial Secretary to the government, are not yet forgotten.

6. To the authority which I have already mentioned, I may also add, the recommendation lately made to government by the present board of commissioners; for suspending the new arrangements indefinitely, in the large district of Bundelcund. This recommendation cannot but throw doubt on the accuracy of the information which induced the government to introduce the arrangements in question, into that country; and the doubt, in this instance, must be allowed to afford presumption in favour of the opinion, that the same arrangements have been prematurely introduced, into the whole of the new territory.

7. The preceding considerations, I venture to flatter myself, may produce an effect which I certainly should not have been presumptuous enough to expect, from my own humble efforts; and the destruction of the tehsildarry system be at least suspended, till government have had time to weigh the additional information and arguments which have been, and may be submitted to them on the question.

8. Should that resolution be adopted, and the deliberations of government, end in the determination to give the system a further trial, means might, in my opinion, be without difficulty found, to bring the controul nearer, to guard against gross abuses in the patronage, and to prevent the powers confided to the tehsildars, being perverted to serious oppression.

9. In submitting the accompanying paper, I do not know whether I have any apologies to make for the freedom, with which I have discussed the topics to which it refers. I will only say on that head, that I have not intentionally violated the respect due to the authority which I have addressed. If, in my anxiety to state my reasoning forcibly, any expressions have escaped me which can bear a different construction, I am persuaded they will be candidly considered with a reference to this declaration.

I am, &c.
(Signed)

J. STUART,
3d Judge.

Benares, }
6th May 1808. }

(A true copy.)

(Signed)

W. B. Bayley,
Register.

ALLAHABAD.

Para. 1. THE calendar and reports, submitted by the magistrate of this zillah, exhibit a very small number of crimes; so small, indeed, that it proves too much for the police, and compels suspicion that many offences are committed, which do not come to the knowledge of the magistrate. The contrary supposition would imply a degree of perfection, by no means credible.

2. On one point these papers afford matter for pleasing reflection. They do not show, a single case of gang-robbery:—All the private information which I have been able to procure, leads to the same conclusion; and it is indeed obvious, that gang-robbery will not admit of concealment. I am also told, that the observation is generally applicable to the Ceded Provinces.

3. This

3. This fact, compared with what happens in other parts of the Company's dominions, appears highly deserving of attention. We have but recently received these provinces from the hands of a prince, to whose internal government, we are accustomed to ascribe all that is reproachful; and they are free from gang-robbery. Bengal has now, for a long series of years, been subject to a system, which was the fruit of the deliberate wisdom of the British government; yet gang-robbery, in that province, is a scourge to the inhabitants.

4. Reasoning upon these singular circumstances, some of the judicial officers have been disposed to entertain the belief, that they must be connected with some peculiarity in our management. This inference must be allowed to be, at least plausible; and many reasons occur to me, in its favour.

5. According to every account which I have heard of the Nawab's government, its only object was the collection of money; all care of justice, civil or criminal, was utterly abandoned. To its efforts, therefore, I do not mean to ascribe this advantage enjoyed by its subjects. Its internal arrangements, and the principles of its management seemed, notwithstanding, favourable to the prevention of gang-robbery.

6. An amil, or naib amil, was stationed in each pergunnah, with a body of troops, which he could make use of, at his own discretion. This officer, whatever oppression he might be guilty of himself, had a sufficient interest in his pergunnah, to incite him to secure it from the ravages of banditti, and the celerity and promptness with which he could act, ensured success to his efforts.

7. But the principal circumstance which produced the effect, was, the authority maintained, in estates. These, were always kept in a few hands, to guard against the obvious difficulty of forming frequent settlements, and collecting the revenues from a multitude of persons. Then, while the landholder or farmer paid his revenue, little attention was paid by the government or its officers, to what passed within the estate. The power of these men was consequently great. It enabled them, to preserve order internally, among their dependants. It also enabled them, to call forth, at pleasure, the strength of their estates or farms, and it was their manifest interest to guard them, from external violence.

8. There were, indeed, circumstances which prevented the neighbouring villages from being liable to attack, from their respective inhabitants. The chief persons in them, are frequently united by the ties of common descent, or family alliance. This connexion preserved a good understanding between them, which their inferiors durst not violate. Even when no bond of this sort existed, a consciousness of mutual strength, and of the danger of retaliation, often produced the same observance. The powerful zemindars quarrelled and attacked one another; the petty zemindars had their boundary disputes and feuds; but robberies between village and village, were, I believe, and are to this day, almost unknown.

9. Of late years, the injustice and feebleness of the Oude government, had suffered the evils which I have mentioned in the preceding paragraphs, to reach a dreadful height. They are, however, very different in kind, from the disorders which exist in Bengal; and, I think, are far more easily remedied, by a wise and vigorous government. The strength of such a government, bears down all resistance, and the cure of open violence is simple and expeditious.

10. Here, we behold a society, which, for internal protection, was thrown in a great measure, upon its own resources; a greater contrast than is presented by the police administration of Bengal, can hardly be imagined. That system, if I may be allowed the expression, has no root in the native soil of the community. It is purely artificial, with so little adaptation to local peculiarities, that it would equally suit any country on the globe. British magistrates are placed over the districts. Each district is arbitrarily divided into square proportions of ten coss, and these subdivisions, are guarded by small establishments of peons, headed by native officers of our own creation, called police darogahs; in the selection of whom, no attention is required, to any local fitness. The magistrate, in his endeavours to protect the community, must place his sole reliance on these establishments. The arrangement is not interwoven with any institutions, that previously existed in the country; and it rigidly excludes the co-operation of all persons who possess any natural influence over the people.

11. In this last observation, I particularly refer to the landholders and other persons, having power and authority in landed estates. Nor is the exclusion of these persons from any direct share in the police; all their weight, if it had continued unimpaired, might still have had, indirectly and imperceptibly, a salutary effect in repressing disorders. But our system has also powerfully operated, to extirpate their influence. Much of the ancient proprietary has disappeared before the operation of selling estates for revenue balances, and has carried away with it, the authority attached in all countries, and in none more, than this, to birth and hereditary possession generally; the subdivision of landed property which it has been a great object of the system to promote, and the admission of numerous sharers to equal rights, have been in the highest degree unfavourable, to the consequence of the landholders.

12. This is the first point which I have chosen to select for comparison and discussion, as appearing to me, one principal cause of that weakness which is the chief feature of the system.

13. In maintaining this opinion, unless I greatly deceive myself, I may appeal to the general practice of almost all nations, originating, doubtless, in circumstances and feelings common to all mankind. The natural mode of managing men, is to employ the agency of those with whom they stand to them, they regard with sentiments of respect

respect and confidence. Accordingly, all governments seem to have made the authority of these native leaders, the basis of their police; and any hired police establishment which they maintain, are not intended to supersede the native police, but to superintend, watch over, and aid its efforts.

14. To take an example, with which we are all familiar. In our own country, we all know what services the society contributes to its own protection. We know how much vigour is conferred on its police, by the support which it receives from native gentry, from the respectable landholders, from the corporations in towns, and from substantial persons of the middle class in the villages. We can form some conception of the mischief which must ensue, if that support should be withdrawn, and an attempt made to compensate it, by positive laws and artificial institutions.

15. It is not indeed necessary to travel beyond the territory of this government, in quest of examples to establish the principle. These limits, afford us some striking instances of the advantages which may be reaped, by attending to it, and the evils which arise, when it is neglected.

16. At an early period of the British administration, that tract of hilly country lying between Beerbhoom and Bhaugleporc was, in a state of extreme disorder. The inhabitants were in open arms against the government and its other subjects. A perpetual savage warfare was maintained by them, against the inhabitants of the plains, and they were proscribed and hunted down, like wild beasts; so that I have been informed by a gentleman who was at the time, collector of Beerbhoom, their heads were brought to him by basket loads. Such a state of things, must naturally have excited the attention of government, and have called forth all the ordinary means of prevention. Detachments were undoubtedly sent out; police establishments formed, revised and corrected; instructions issued, and reports called for; but all, without any effectual improvement, till some sagacious mind, saw that the only chance of managing the hill people, was, by the influence of the hill chiefs. They were accordingly negotiated with; their confidence acquired; their interests engaged to us, by stipends; the charge of their hills, confided to them; and that wild country has ever since, been one of the quietest portions of our dominions.

17. We have a more recent instance of the same policy, attended with the same success. Within the district of Midnapore, there existed a considerable extent of forest country, called the Jungle Mchauls; the inhabitants of these wilds, are little better than savages, and their only principle of obedience seems to be, their devotion to their native chiefs: without sufficient attention to their peculiar character, this people had been included in the general system of internal administration. The immediate authority over them, was given to police darogahs, and by the operation of selling estates for revenue balances, many of their zemindars had been dispossessed. The effects of this violence on the habits of the people, were felt by degrees. They sided with the discarded zemindars, contemned the authority of the police officers, and were frequently guilty of great disorders. The mischief, however, had excited no particular attention, and might long have escaped observation, when at last, some more than ordinary mismanagement drove them into open insurrection. Fortunately, at this critical juncture, Mr. Henry Strachey was selected to take charge of the district. His discernment and activity quickly discovered, and efficaciously applied, the proper remedy; many of the zemindars were brought back, and secured in their estates; their confidence was acquired, and their influence employed, to manage the inhabitants. The fruit of these judicious measures, was soon seen, in reviving tranquillity; and I have since heard of no serious disturbances.

18. These are the most proper cases for illustrating the principle; because the peculiar character of the society showed the effect of the system, in a manner that forced itself upon the attention. The symptoms were so strongly marked, that the disorder could not be mistaken. The people were so rude that they could be made to comprehend nothing but the authority of their chiefs; that, withdrawn, they immediately fell into confusion. In those parts of our dominions, where the inhabitants are more improved, the same cause will naturally operate with less violence, because partially counteracted, by milder manners and consequences, therefore, will be less distinctly observed. But to conclude for that reason, that it does not operate at all, would be a great error. In my judgment, it may be traced throughout the country, as one principal source of the disorders which prevail.

19. But the system of police darogahs requires to be examined, in another point of view: I have explained the importance of these officers: I have shown, that with the British magistrate, they constitute all of the police, which is not mere physical strength; all, which it possesses, of superintendence and authority. Are their the general circumstance of these men, their character, their qualifications, their estimation in the eyes of the people, such as to compensate to the police for its other deficiencies?

20. This question, I fear, must be answered in the negative; their office is not, on a liberal footing; their salary is trifling, being only 25 rupees per mensem; their duty is confined to the apprehension of criminals: from a necessity which arises out of their situation, they are often treated with rigour, and not unfrequently subjected to disgraceful punishments. After this account of the office, I need scarcely add, that it is not filled by men of education or respectability: the darogahs, in fact, possess generally little consideration with the people; and by their qualifications, are unequal to any, but the most ordinary functions of the police.

21. How great must be the tendency of such a system to weakness will, I think, be evident, on the slightest consideration. The inability of the magistrate, from the multiplicity

of his business and the extent of his district, to control his officers, will aggravate the mischief; within a small circle round his station, the peace may be tolerably maintained, and the darogahs restrained from mal-practices; but as this distance increases, his power will be less and less felt, till, in the remote parts of the district, it will become almost nugatory, and the darogahs be, in a manner independent. Then, many of them, will inevitably yield to the temptations to which they will be exposed, by such a situation. They will not only neglect their duties, and oppress the people, but even be emboldened to collude with criminals, and the strength of the police, will be turned against itself.

22. This is so natural a result of the arrangement which I have been stating, that it might have been presumed, without the authority of experience. But it does not rest on speculation. From the preamble to Regulation III. 1805, I observe, that the existence of this evil has excited the attention of government.

23. With the subject which I have just concluded, is closely connected another source of the defects, in our internal management. I refer to the want of a due support and encouragement to ancient and respectable families, not being landholders: this cause is indeed equally connected with the topic of natural authority, for it is obvious, such families form a portion of the natural authority of every country.

24. When the British first acquired the dominion of these provinces, they found a considerable body of what might be called, native gentry. These persons, were principally either the officers of the old government, or, if not immediately in office, the descendants of ancestors who had acquired distinction and property, in the service of the state. Taken as a body, they were not deficient in the acquaintance with men and business, the knowledge and elevation of sentiment, which in a certain degree, seems always attached to the long possession of power and affluence.

25. To exclude these men from offices of trust and power, was a necessary effect of the British ascendancy; and from this exclusion, the decline and ruin of the majority of these families would soon follow, as a secondary consequence.

26. Completely to guard against this consequence, was obviously impracticable; but it would undoubtedly have admitted of great palliation. Without too much burthening our government, we might have reserved a considerable number of offices for natives, upon a liberal footing of confidence and emolument. These, would have been a resource to many of these families; would have maintained them, in a decent state of respect and competency; and have enabled them to give their children an education, which would have preserved them, from falling below the place which their parents had held in society.

27. But our government has not appeared to think this object worthy their attention. I have shown the nature of the offices assigned to natives, in the police department. The same principle, runs generally through all the arrangements for the Lower Provinces; as far as respects natives. It is a system of petty agency; it consequently offers no adequate encouragement to men of respectability. If therefore not the policy of the government, it has at least been the tendency of their internal measures, to hasten the extinction of this class of men. Accordingly, the greatest part of these families have sunk under neglect and poverty; and their descendants have become confounded with the mass of the people.

28. To me, it has been always a subject of deep regret, that this course should have been pursued. Since I have been at this place, I have had opportunities to judge of some of the last of the race; and the very able assistance which I have received from them, has given me a high sense of the advantages our administration might have derived, had means been taken to preserve the stock, and to make a proper use of their services.

29. The preceding observations refer to the general frame of our police, and to the persons in whose hands it is trusted. Other causes of inefficiency may be pointed out, in the distribution of the powers confided to those officers, and the regulations under which they act; causes honourable indeed to the government, and to the national character, as they originate in the mildness and humanity of our administration.

30. The native government, in its best times, was stern and severe, like all other despotic governments; more awake to the necessity of public order, than alive to the feelings of humanity. The state was, all; the subject, nothing. No anxious consideration for individuals restraining them from trusting their agents, with almost unlimited powers. Their officers were enabled to act, with celerity and effect. They held in their hands, all the means of prevention. As no scrupulous apprehensions of oppressing innocence, embarrassed their proceedings, they were tolerably secure of reaching the guilty; rapid executions impressing the imagination with terror, and connecting the ideas of the crime and the punishment, completed a system well adapted to overawe men's minds, and to maintain the public tranquillity.

31. Upon what opposite principles the British government acts, is well known. Their constant aim is to reconcile the support of public order, with a due attention to the honour, the lives, and the fortunes of individuals. Out of this tenderness, for the people, arises a jealous anxiety that the powers given for their protection, shall not be perverted to oppress them. Hence the authority of their officers is contracted, within narrow limits; hence numerous checks, multiplied formalities, and inevitable delays. The humane maxim, that the safety of the innocent is of far superior importance to the punishment of the guilty, being the corner stone of our criminal system, many offenders must escape, and their impunity will naturally operate to increase crimes.

32. Even in our own country, these beneficent and lenient principles are thought to render our police, weak, though supported by all the strength of society, by the intelligence and public

public spirit of, perhaps, the most enlightened and public spirited nation of the globe. Can we then be surprized that the same maxims have been attended with great disorders, when introduced among a people whose habits have been formed, under despotism, who hardly possess the name of public principle, and who have been absolved, as I have observed, from the authority of their native leaders.

33. Such are the prominent reasons to which I ascribe the weakness of our police, and the disorders which prevail in the Lower Provinces. On subjects of this nature, however, unanimity of sentiment cannot be expected; and I am aware that my opinion will have to encounter respectable authority.

34. Gang-robbery, it is alledged, exists chiefly in Bengal; and is to be ascribed, not to any defects in our system, but to the local circumstances of the country, and the peculiar character of its inhabitants.

35. The first cause assigned is the nature of the country, in which labyrinths of forests and rivers afford refuge and shelter to banditti, offer favourable opportunities to attack passengers, and enable them to elude pursuit. This is certainly a very sufficient cause, as far as it goes; but it seems much too partial, to account for the general effect, since it cannot be denied that decoity prevails in several of the districts, the local circumstances of which, offer no such advantages.

36. The second and only other cause advanced, is of a nature to rob the unfortunate sufferers of all claim to sympathy, by casting the whole blame on themselves. The inhabitants of the other provinces, Behar for instance, it is said, owe their safety to the manliness of their character, which defies assault. The natives of Bengal are paying the natural penalties of cowardice. Their villages are fired, their property pillaged, their women ravished, and themselves tortured and assassinated, simply because they are poltroons.

37. This hypothesis, as it implies a sort of moral dispensation, is captivating; but I conceive, will not stand the test of deliberate examination. If indeed the decoits of Bengal, were always foreign invaders; or, though not foreigners, were (as sometimes happens) a peculiar class of men, reared in woods and deserts apart from the rest of mankind, and inured from youth to their savage occupation, it might be argued, speciously enough, that their success arose, from the pusillanimity of the people. But it is very well known, that in many of the districts, the banditti spring up from the very bosom of the community. In these cases, I must think the theory, plainly inadequate to the solution of the facts. For how can it be explained, that the selfsame people, who supply spirit for the assault, should be so miserably deficient, in resolution for the defence? Cowards, as they are represented, they might still, it should seem, take heart against their brother cowards. In truth, they do not appear to merit the imputation. They have often made, a very brave defence; and if the instances are not more numerous, it is not surprizing that their spirits have sunk, under the long pressure of so grievous a calamity. They who think so meanly of the Bengalese, surely forget, that, at an early period of our military history, they almost entirely formed several of our battalions, and distinguished themselves as brave and active soldiers.

38. In addition to those internal presumptions, there exists external evidence against the solidity of this account. Gang-robbery is certainly much less frequent in Behar, than in Bengal. But the explanation, which I am opposing, assumes, that it is hardly known in the former province. Now I beg leave to appeal, both to the actual state of the province, and to the records of the court of circuit, and Nizamut Adawlut, as affording abundant matter to disprove this notion. A very remarkable instance occurs to my recollection, which happened a few years back, in the district of Tirhoot. A party of banditti established themselves, and reigned, without controul, in the populous town of Hagypore, close to Patna, and not far distant from the magistrate's station; to such a pitch had their audacity, and the subjection of the people, arisen, that their chief, on the occasion of a marriage in his family, actually sat in state, and compelled the respectable inhabitants to attend, and offer him their congratulations. These men, were at length seized and brought to justice; their trial is to be found among the records of the Nizamut Adawlut, and may serve for a multitude of proofs, that whatever privilege the men of Behar possess, over their less fortunate neighbours of Bengal, cannot be ascribed to their personal qualities.

39. All parties however agree, that the same system has been attended with very different results, in the two provinces. There must, therefore, be some way of accounting for the difference; and as I reject the explanation commonly given, I may be expected to offer one, more satisfactory. But it is one thing to refute an erroneous account; and another, to give the true one. The arguments which I have urged, against the causes which have been assigned, will lose nothing of their validity, though I myself should be unable to point out more adequate causes. To the public officers, who have local experience, I must leave the task, of explaining the circumstances which have enabled Behar so much more successfully to resist the disorganizing principles which appear to me to have done the mischief in Bengal; only venturing to suggest, that the reason may be, perhaps, found in the different state of the landed property.

40. But even Behar, it is said, is running the same course with Bengal; the influence of all, who were respectable, dying away; the people fast dissolving into a dispersed, unconnected multitude, without any points of union, any sufficient power to embody them for self defence; the vicious and disorderly, encouraged by these advantages, forming combinations to prey on the rest of the community.

41. What may be thought of the weight of the preceding reasoning, I know not. A very few years back, I should have been afraid, in advancing the arguments which I have offered,

offered, of exposing myself to the imputation of singularity. I have now the satisfaction to find, that some of my conclusions, at least, are sanctioned by the highest authority. The preamble to Regulation 12. 1807, declares, that the police establishments, in the provinces, those establishments on which we have relied for 16 years, are inefficient; and the intention of that regulation is, to strengthen the police, by engaging in its service, persons whose character and situation give them authority among the people.

42. How far, indeed, the means adopted, are likely to effect so desirable an end, is, I fear, very questionable. On the one side, I observe great sacrifices. On the other, no adequate inducements. Pecuniary indemnification the regulation does not promise generally; and in proportion as this resolution is deviated from, the plan will become costly. In addition to expense, the police aumeens will be called on for no inconsiderable sacrifices of time, ease; and, in many situations, where gang-robbery is formidable, of personal safety. But the responsibility, I imagine, will be the great objection the foudarry adawlut, and the court of circuit; things, the contrast of which, unless impelled by very powerful motives, it is the aim of every respectable native during life to avoid. On the other hand, what are the inducements? Public spirit, I think, will not be mentioned. And I see nothing else, but the temptation of being raised to the same level of dignity, with petty police officers; not quite that indeed, for the aumeens will be, to a certain degree, subordinate to the darogahs. The event, I sincerely hope, will be contrary to my expectation; but I think it impossible that many natives of character will be brought to accept the new office: some respectable men may, perhaps, undertake it, from deference to the wishes of government; but, in that case, they will take good care not to commit themselves, by an over officious zeal.

43. If I have been at all successful in explaining my sentiments, it will readily be collected, from what I have said, that I must entertain great doubts, on the expediency of the innovations which have lately taken place in these provinces. But, as connected with the immediate object of my consideration: the police, they present themselves to me, in a light peculiarly unfavourable.

44. The police in these provinces, before the late changes, rested upon the zemindars and tehsildars.

45. In a former part of this Report, speaking of the zemindars of the Ceded Provinces, I have attempted to explain the causes which operate to make the influence of these men, favourable to the tranquillity of the country at large. The same cause, to a certain degree, still exists in Benares, and ensures a very reasonable portion of security, to the fixed inhabitants; at the same time, it will be easily understood that this protection does not extend, to strangers, travellers, and passengers. We find, in fact, that these persons are the chief objects of crimes committed for the sake of lucre. There is no doubt that the zemindars are frequently the instigators; and even when that does not happen, it left to themselves, they regard with indifference, the sufferings of men who are without the pale of their domestic ties.

46. A state of things, however, which offers to our hand the security of the great body of fixed inhabitants, is an admirable basis upon which to build a police. All that was, in my judgment, required in addition, would have been to preserve that foundation, the zemindary system itself, from decay, and rapid changes; and next, by instituting a vigorous controul over the zemindars, to compel them to extend their protection to strangers.

47. The present zemindary proprietary is menaced with destruction, from various causes. The first and principal is, the minute division of estates by the Mahomedan and Hindoo laws of inheritance. The operation of this cause, is already so visible in the Benares province, that petty estates will be found with 50, 100, and even more co-sharers. It would be foreign from my present purpose to enlarge on the ruinous consequences of such a state of property, to the owners, the inconvenience from it, to the revenue, its effects, to overwhelm the courts of justice with a multiplicity of suits relative to scarcely tangible interests, or the injurious influence of the litigiousness which it unavoidably breeds, on the morals and happiness of the people. But it is evident, that in estates where such anarchy prevails, no persons can have sufficient weight to perform any service for the police.

48. As landed property in this province, was virtually a boon from the British government to the present possessors, they would gladly have received it, on any conditions which the public welfare made desirable: I cannot, therefore, but lament, that at the time the gift was conferred, the consequences I have stated were not foreseen and guarded against, by limiting the partibility of estates. Even now, the government, I think, should interfere, in its legislative capacity. The mode and extent of the interference are, indeed, questions of delicacy; but the interference itself, is plainly made necessary for the public welfare, and would be justified by that necessity. If the sacrifice of rights be objected, I answer, that I should propose to sacrifice no rights that were not mere shadows; unprofitably engrossing the attention of the wretched claimant; involving him, in unavailing litigation, and diverting his time and industry, from a more advantageous channel. Lawyers act without scruple on the maxim "*de minimis non curat lex*;" and I do not see why the same licence, may not be taken by the lawgiver.

49. As far as the revenue is concerned, government, I am aware, have applied a partial remedy by Regulation 6, 1807, which provides, that no share of a zemindary shall be separated, and erected into a distinct estate, unless it will bear a jumma of not less than 500 rupees. But this regulation does nothing to remedy the internal confusion to which the multiplicity of shares give occasion. The right to separation, however, is very important; and the shares to which it is denied, must lose much of their value by the measure. It therefore

fore assumes the principle, that the interests of the zemindars, must give way to those of the public; and after going so far, there seems no good reason for not going as much further, as the same end may require.

50. If this great evil could be corrected, the principal remaining danger which menaces the proprietary, is an incapable or unfaithful administration of the revenue. Whenever this cause unhappily exists, and oppressive exactions are added to the heavy demands of government, many of the zemindars necessarily sink under the burden, and lose their estates, for public sale.

51. It is also obvious, that the pecuniary embarrassments which these causes create, will often terminate in private alienations, or in what amounts to the same thing, judicial sales. Abstracted from them, private alienations, I imagine, would not be numerous; the people clinging to their estates, with tenacious fondness. Various accidental events, indeed, must be expected occasionally to involve the proprietors in pecuniary distress; but there seemed no reason to apprehend, from the operation of these causes, any such rapid changes, as would seriously have affected the zemindary police agency.

52. The necessity of putting bounds to this discussion, restrains me from entering into the specific remedies which I should have suggested for the mischiefs, actual and possible, which I have enumerated; I must therefore assume that proper means would have been adopted, to keep up some authority in estates, and the body of proprietors guarded, against violent change. The next object would have been to compel, the proprietors to render faithful services to the police, not only by protecting their dependents, and abstaining from injuring their neighbours, but by watching over the safety of the traveller and stranger.

53. To state all the measures I should have proposed with this view, would lead me into too much detail. The controul is the great point; and for that, I should have despaired of making any more effectual provision than existed in the superintendence of the old tehsildars. From the liberal footing on which these officers were placed, they derived weight and authority with the people; their revenue transactions with the zemindars, gave them a strong hold on that class of men, made them intimately acquainted with their characters and conduct, and put in their power opportunities, peculiarly favourable, of acquiring the local information essential to good police. How comparatively destitute the new darogahs must be of all these advantages, it would be waste of time to demonstrate.

54. But if the union of police and revenue powers was favourable to the strength of the police, as far as the tehsildars were concerned, I must acknowledge that in another important point, the controul of the magistrate, it was liable to objection. The revenue is of such primary consequence, that any objects that come in competition with it, will necessarily give way. On this ground, probably, the nomination of the tehsildars was, in the collector, who, on the same principle, if he had secured the revenue by his choice, would be apt to think that he had done enough. Then the two duties would occasionally clash; and the police of course, suffer in the conflict. Often too, the duty of the revenue would be made a plausible plea to the magistrate, for neglect and inattention to the other duty. He would thus frequently find himself without any person to send him regular information, and duly execute his orders.

55. A situation in which the magistrates made so little figure, would naturally disgust many of them with the system, and dispose them to undervalue the good it contained, which indeed lay somewhat deep, while the evil was on the surface. Zealous men of business inclined to over-rate the advantages of order and precision, and the formalities and machinery of office, would be peculiarly impatient, at the obstructions and irregularities which they experienced.

56. An obvious and effectual mode of surmounting the difficulty, and of powerfully strengthening the magistrate's arm, would be to place the tehsildars under his sole authority, by giving him the collection of the revenue; such an arrangement would indeed be inconsistent with what is deemed, a fundamental maxim of our code, that judicial and revenue functions shall not be united. How far this principle ought rigorously and invariably to be observed, in all situations, and under all circumstances, is a very serious, and in my judgment, by no means, a clear question; but without proposing what might perhaps be generally thought so violent a cure, the inconvenience did not strike me in so formidable a light, that it would have induced me to change the tehsildars to maintain a regular establishment sure recently adopted, which compelled the tehsildars to be approved by the magistrate, went far for the sole purpose of police, with a darogah to be approved by the magistrate, and to secure to remedy one part of the inconvenience. To remedy the other defect, and to secure some attention to police, in the appointment of tehsildars, the judicial officers should have been allowed, some voice in their selection; their nomination, for instance, might have passed through the Court of Appeal and Circuit; and here I may be permitted to observe incidentally, that the proper choice of a tehsildar would almost always have secured, a good police darogah.

57. But the new arrangements have struck at the root of all such views. They have totally changed the condition of the tehsildars and zemindars, and trust to police darogahs, as the main support of the police.

Here, perhaps, I shall be reminded that the new system continues the responsibility of the zemindars. I see indeed that it is so declared; but I do not perceive that any means have been adopted, to effectuate this intention.

58. The original Regulations for Benares were framed by a gentleman who had a long and intimate knowledge of the province. Both his rules, and the traces of his sentiments left

left on them, show us his opinion, on these subjects. He could not fail to perceive, that the good order of the province mainly depended, on guarding against violent changes in the body of the landed proprietors. He was also aware, that the ignorance of the zemindars; their improvidence and turbulent character, would long require their subjection to a vigorous controul, equally with a view to their own welfare, and the interest of the public. Accordingly, he placed them generally, under the authority of the tehsildars. At the same time, he held out to them, the prospect of independence, from this restraint; but not, as a gratuitous gift. He instituted a test for determining the fitness of those who might claim the privilege, which made it, in some sort, the reward of prudence and good conduct; and by that very precaution, he took care that emancipation, should be a gradual process. Before a zemindar could be made huzzoory, he exacted security from him, for the punctual payment of this revenue, and the faithful discharge of his police duties. Those who could not give this pledge that their liberty would not be abused, to their own and the public detriment, Mr. Duncan thought, ought to be left, under guardianship. As this scheme was well suited to the habits and condition of the zemindars, so it was also calculated to restrain the zemindars from oppression. Any severity on their part would naturally prompt the zemindars to struggle to release themselves from a controul, under which, if well treated, they would be contented to remain: and every instance of emancipation operated on the tehsildar, as a diminution both of his profits and his consequence. As an encouragement to zemindars who might raise their views to independence, and to assist them in providing the required securities, Mr. Duncan allowed them a moiety of the tehsildars per-centage on their revenue, which was taken from the tehsildar.

59. In the late arrangements, the policy dictated by Mr. Duncan's plan, has been wholly abandoned. The zemindars have been stimulated to claim their independence, but the pecuniary allowance annexed to it, has been withdrawn; and, as a kind of indemnification, they have been exonerated from the securities which were originally made the condition of the privilege. The regulation which introduces this measure, observes, that, for the revenue, the estate is sufficient security; which is tantamount to a declaration, that, provided the rent be paid, who may be zemindar, is considered a matter of indifference. On the security, with relation to good conduct, the regulation proceeds to remark, that the zemindars are of course amenable to the laws: now that consideration, I beg permission to remark, could not have escaped Mr. Duncan. Let me solicit justice to that gentleman's views. The letter and the spirit of his rules evidently show that the personal deportment of the zemindar was not the intention of the security, but his conduct as a police officer; and for that object I think he must be allowed to have judged rightly, that somewhat more was requisite than a responsibility common to him, with every individual of the community.

60. From these observations I have purposely excluded all mention of the pecuniary liability of zemindars for thefts and robbers. It is universally acknowledged to be a dead letter.

61. But I may be thought guilty of a more important omission, should I neglect to notice that the new system also includes the tehsildar, who is to act as a police aumeen, and possesses, concurrent authority with the darogah. I must confess, however, that I augur no good, from this co-operation. To place officers, almost independent of each other, to perform active duties of the same nature, within the same limits, is, in my humble opinion, a contrivance ill suited to the native character. I perceive no rule by which the darogah and the aumeen are to adjust the balance of their respective powers; and I see much reason to apprehend that they will either unite in a collusive agreement, or by their contention, when those motives may not influence them, harass the people, and impede the public service.

62. I must at the same time, observe, that this arrangement, whatever may be its merits or defects otherwise, is liable to an objection, much urged by many who were adverse to the old system. It unites police and revenue powers, in the same hands. It may, indeed, be observed, that the police is not to be confided to the tehsildars indiscriminately, but to those alone, whose superior character and good qualities will warrant the trust; still, as I am happy to perceive, enough is done, in spite of the qualification to explode the maxim, that the union of these two ingredients of revenue and police must necessarily form a deadly compound. But I venture to say further on this point, that no man ought to be appointed a tehsildar, who is not fit to be trusted with the power of a police darogah. A discreet collector, in chusing his tehsildars, would never have lost sight of this principle; and when any collector did, the authority placed to superintend him, ought to have corrected his error. Now, if the power of government was adequate to compel such a selection, it might have been applied to the tehsildars of the old system; and then, as far as respected police, there would have been no urgent need of change. If, on the other hand, all the power of government was inadequate to that object, where is the security for a better choice of police darogahs? in the magistrate's sense of duty?—And are magistrates, more than collectors, invariably governed by a sense of duty. Are they so much easier to be controuled?

63. But the tehsildars, to whom the functions of police are now to be trusted, it may also be said, are very different from the old tehsildars. They will be reduced in authority, in consequence, in emolument. They will thus be disinclined of the power to do harm: and what, in my turn, I must be permitted to ask, will become of their power or inclination to do good? Will they escape, unimpaired from the process? I have always been taught to think, that in reasonable degrees, and under proper limitations, distinction, authority and affluence, are some of the most powerful instruments of good, and afford some of the strongest excitements to upright conduct.

64. To the British European officers, this reasoning has been wisely and liberally applied. They have been placed, in circumstances so advantageous, that prudence and virtue unite to secure them from the influence of base and sordid motives. Are the natives of Hindostan a different order of beings, that they are to be stinted into honesty, and degraded into principle?

65. And this consideration, leads me to the abolition of the former tehsildary system, to which, in fact, these police arrangements are subordinate. Simply, with a view to the police, the new arrangements I presume, would never have been adopted. Discarding theories on either side, and judging by the solid test of experience, the Benares police was the more effectual to its end, than the police of the provinces below. To say all in one word, we had hardly any decoity, and the little which did take place, happened principally on the Nawaub's frontier. Accordingly, the Nizamut Adawlut, in their letter to the Vice-President in Council, dated the 27th December 1805, speaking of the proposed change, do not seem to expect that it will be attended, with any positive advantages to the police; all they say of the Bengal police, is, that it does not increase crimes, and all they promise themselves, from its introduction into Benares, is, that it will not be attended with ill consequences.

66. Now it is obvious the Nizamut Adawlut and the government would never have acted, on such negative views. We must therefore look for some ulterior motives, in the innovation; and this undoubtedly was the resolution to abolish the old tehsildary system. The former police, rested on the system, and was involved, in its fall.

67. They who regret the loss of the police, and think as I do, that the change is likely to be followed by many evils, must endeavour to find their consolation, in the general benefits of the measure to which it has been sacrificed. But this is a consolation which I cannot reap; I thinking the principal measure, open to a still more powerful objection than those which I have made, to the accessory one; and notwithstanding the discredit into which the tehsildary system has fallen, professing myself to be its friend and advocate.

68. The motives which led government to this great measure, and think as I do, that the change is likely to be followed by many evils, must endeavour to find their consolation, in the general benefits of the measure to which it has been sacrificed. But this is a consolation which I cannot reap; I thinking the principal measure, open to a still more powerful objection than those which I have made, to the accessory one; and notwithstanding the discredit into which the tehsildary system has fallen, professing myself to be its friend and advocate.

69. No where perhaps has the argument from the abuse against the use, led to so many errors, as in this country; yet nobody I trust, carries this reasoning so far as to maintain, that every system must be destroyed, which is not free from abuse. Proceeding with that rigour, none of the institutions of government of the Lower provinces; and in all the provinces, I am sure, that if gross abuses could be a reason for the downfall of the present judicial establishments, they would not stand another hour.

70. To justify the overthrow of institutions which have long existed, and have tolerably answered the purposes of their institution, a general vague charge of abuse, is not enough. It seems reasonable to require that the abuses, should be accurately stated; that it should be seen, whether they are inherent in the accused system, or merely accidental and casual; whether they do not admit of palliation and amendment; what may be the good, by which they are compensated; finally, and above all, what is to come in place of the system proposed to be abolished?—A sober dispassionate discussion of the Benares tehsildary system, upon these principles, I have yet to see. Meantime, without pretending to deny that the system, like all human systems, carried within it the seeds of evil, I could perceive that many of the alleged abuses were accidental, others, gross deviations from the system; that those most clearly connected with it, admitted of palliations; that on the whole, the good predominated; and, lastly, that there exists no security against greater evils in the system, which is to come in its place.

71. On the points stated in the preceding paragraph, I propose to make some observations. I must, however, previously notice the disadvantage which I lie under, in this part of the discussion. Had the Benares tehsildary system been extended, like the arrangements in the provinces below, over a great tract of country, divided among a number of officers, all reference to individual character would have been superfluous; because in that case, the great number of officers, would have afforded room for a balance and compensation of their different personal qualities. But the Benares province, in which alone the police tehsildary system has been tried for any length of time, it must be remembered, has constituted one single office, and has been, in very few hands. To form therefore a fair estimate of the abuses which have existed, reference must be had to the character of individuals; and delicacy and propriety forbid my entering upon such an examination; what weight is to be allowed to this consideration in the argument, I must leave in silence to the prudence of the Nizamut Adawlut and the government.

72. This same circumstance, the whole province being committed to the charge of one individual, may however be mentioned as one source of abuse, not having any natural connexion with the tehsildary system. To show the magnitude of the trust, it is enough to say, that the collection amounts to half a million sterling. This, upon general principles, was a greater temptation than it was prudent to offer, to any individual. But this is not the only, nor the chief point of view, in which this fact deserves to be considered. They who are at all acquainted with the native character, can judge of the difficulty which the collector of so great a district must find, in restraining his native agents from abuses. I am persuaded

persuaded that no union of intelligence, activity and integrity, would prevent numerous abuses, in such a situation. What must happen, when there is a failure of any of these qualities, may easily be conceived.

73. Another cause is, the distance and consequent weakness of the controuling power. If government are unable to prevent abuse, in the districts below, and almost under their own eyes; greater abuses must have been expected *a fortiori*, at this distance, even if the system had been the same. In appreciating the abuses charged against the system, great allowance is evidently due to this most important consideration.

74. But I must acknowledge that some abuses have been alledged, which I cannot account for, by any of the causes which I have mentioned. It has been said, that almost all the tehsildaries in the province, have been monopolized by two or three opulent individuals. If this took place, as I fear to a great degree cannot be denied, it was certainly a great evil, and a most gross deviation from the whole principle and spirit of the system. But I cannot concede that it proves the tehsildary system itself, to be a bad one; my sole inference from it, would have been, that government should have exerted its wisdom, to effect a more vigorous controul.

75. How indeed, so glaring an abuse should have so long escaped the vigilance and correction of the board of revenue, and the government, it is not easy to understand. I can only explain the fact, by a circumstance which I have before adverted to; the disposition to consider the tehsildars' office merely as connected with the revenue, without sufficient reference to it, as a police trust, much less, as a fund for respectable men. The circumstances which have happened to a very respectable tehsildar in this province, are so well calculated to support this conjecture, that I cannot forbear giving a short history of his case.

76. This person's name is Akbarally Khan, nephew to the historian Ghollaum Hossain, and tehsildar of Sheopore, one of the smallest pergunnahs in the province. His pergunnah adjoins the city; and on the occasion of Vizier Ally's insurrection, he conducted himself in a manner that gave the highest satisfaction to Mr. Davis, the magistrate. That gentleman, in consequence, warmly recommended him to government; and suggested, that he should be promoted, on the first vacancy, to a larger pergunnah. The government fully concurred in Mr. Davis's sentiments on the merit of Akbar Ally Khan, and directed Mr. Davis to give him a public written testimonial of their sense of his services. But they did not think proper to adopt Mr. Davis's recommendation, that they would order him to be promoted; observing that, by the Regulations, the appointment of tehsildars was vested in the collectors.

77. Many years had elapsed from this event, when the strong representations made by Mr. Deane, then magistrate of Juanpore, on the abuses in the patronage of the tehsildary office, and the fatal consequences of it, to the police of his district, forced the subject upon the attention of government.

78. Mr. Deane had represented that many of the pergunnahs were held in the names of the servants and dependants of one person, who was in fact the tehsildar, and enjoyed all the authority and emoluments of the station. Instructions were in consequence, transmitted to the collectors and the magistrates, to ascertain and report the real holders of the tehsildaries. Their answer showed that Mr. Deane's complaint was too well founded; and strict orders were accordingly issued to correct the abuse.

79. But among the persons who had thus irregularly ingrossed many of the tehsildaries, was Rajah Odinarain, the Rajah of Benares; and the peculiar claims this person possesses to the indulgence and consideration of government, induced them to exempt him from their general orders, and to direct that his pergunnahs should not be taken from him, but allowed to drop in; at the same time, it was explained, that the Rajah was not to be permitted to continue this system.

80. A few months after these orders had been issued, a person named Deharam, one of the Rajah's dependants, who had been appointed to the large pergunnah of Mohomedabad, died; Mr. Morrieson was at that time acting as collector. As register to the city court, he was well acquainted with the character of Akbar Ally, and thought this, a proper opportunity to do justice to his merits. Mr. Morrieson accordingly recommended him to the board of revenue for the vacant situation; stating his claims, and acquainting the board, that, notwithstanding the honourable testimonial which he possessed of his services, he had during so many years, remained unrewarded, and in the smallest pergunnah of the province. Mr. Morrieson might have added the collector's opinion of Akbar Ally's character, contained in his report to the board of revenue on the tehsildars, dated 20th October 1804. I transcribe it verbatim. "Syed Akbar Ally Khan, who is the tehsildar of the pergunnah Havelly Sheopore, which yields a jumma of R^s 35,991. 12 A^s per annum, is a very able and respectable man; is punctual, in the discharge of his tehsildary; is perfectly correct, in the duties of his office; always resides in his pergunnah, and is fully competent for the trust he holds."

81. The board of revenue were pleased to adopt Mr. Morrieson's recommendation, and Akbar Ally was accordingly appointed; and the orders of the board containing his appointment, dispatched to Benares. Before they had arrived however, Mr. Morrieson had resigned the charge; subsequently, the Rajah preferred a petition, which was forwarded to the board of revenue, stating, that not having been able to dispense with the attendance of Deharam near his person, another of his dependants, by name Sheolol Chobey, had been some time in charge of the pergunnah; and praying that this man might be appointed tehsildar. His representation was successful; and Akbar Ally's appointment was cancelled.

82. In communicating these new orders, the board were pleased to direct that attention should be paid to Akbar Ally's merits, on some future occasion. But after what he had experienced, this mark of the board's attention could have afforded him very slender consolation. In fact, he continues to this hour, tehsildar of the petty pergunnah of Sheopore.

83. Will it however be urged, that the abuses I have stated as extensive, are an evil inherent in the system; since they prove that the temptation to abuse was so powerful, that it baffled all controul. This objection I have already partially anticipated, by observing, that the whole province, need not have been given to one man. If the objection be applied to the tehsildary system, under any distribution of the province, I must observe, that it proves too much: for in that case, let the real meaning of this argument be considered, it amounts to this; that generally speaking, the government have so little confidence in their servants, and are so little able to controul them, that they cannot venture to have any offices for natives, on a liberal footing, lest they should become venal. But, in this view of the case, I do not see how any arrangement is to cure the evil: after all, we must have native agents, and we must trust them with power, which, upon the very facts assumed by the objection, will be perverted to the purposes of exactions. The new office, therefore, however humble in appearance, will bear a value proportioned to the facility of abuse. There will always be unprincipled men, determined to take illicit advantages, and indifferent about the means. There will always be weak men, who will allow the officers about them, to convert their patronage into profit. There will be thus, as much corruption, under the new, as under the old system; with this difference, that this new corruption, will be more sordid and disgraceful, and its consequences, more pernicious. What has taken place of late years, in the provinces below, where business, as I have before observed, is chiefly conducted by petty native agents, would, I fear, afford sufficient evidence that these observations, are not mere theory.

84. The tehsildary office was so respectable and so liberally rewarded, that it by no means followed, because a person paid a consideration for it, he looked to illegal profits: but admitting that, in many cases, those who purchased, would indemnify themselves in that way, their station and their advantages, upon the ordinary principles of human nature, were a sort of security that they would observe a certain moderation and decency, in their misconduct. In the case of petty officers, there is no such restraint; they have nothing at stake but a bare subsistence; they are exposed to great temptation; and if they once give way to it, the fear of detection will only stimulate their rapacity. They will descend to the vilest exactions, and their gains will often be wrung, from the poorest and most helpless of the community. It would be curious to know how much is annually levied by police darogahs, commissioners of petty causes, commissioners of distraint, and the various retainers to the courts; much more, I am persuaded, than government are at all aware. The corruption of a collector, and the oppressions of tehsildars, make a noise, and excite scandal; petty officers fleece the people rupee by rupee, and little attention is attracted: the items are trifling, and we are apt to forget that the total amount, may be enormous.

85. In making these remarks, I am not afraid that I shall be suspected of any sympathy for the abuses attached to the system, which I have been defending. Sensibility shrinks from the name of corruption; the indignation that would sweep away, without further question, every system in which it lurks, may be amiable; but to perform solid service, public men must look at these things, odious as they are, with cooler feelings.

86. The abuses which I have hitherto mentioned, were, in a great measure, foreign to the tehsildary system: but the oppression of the tehsildars themselves, has been much insisted on. In forming a judgment on this point, it is proper to take into consideration the accidental causes which I have mentioned, particularly the great extent of country placed under one collector, and the distance of the controul: after allowing for the operation of those causes, I see no reason why the tehsildars should have had power to practise greater abuses than the other native officers attached to the revenue and judicial departments. One of the abuses alleged against the tehsildars however, on account of its magnitude, deserves to be specially noticed. They have been charged with contriving to defraud the zemindars, of their estates: a notion of this sort, undoubtedly prevails; but I have not been able to ascertain with any precision, the extent of the alleged grievance, or the means by which the fraud was supposed to be accomplished. If, indeed, such things have commonly happened, since the province was settled, and the revenue of the zemindars fixed in perpetuity, it is a fact pregnant with very melancholy inferences. The tehsildars were a receiver of revenue, and an officer of police; and in both characters, had very limited powers. The board of revenue, by the trouble by the collector; the collector, by the board of revenue; the judge, by the government; then, to check the executive officers, came the judicial authorities, the high court of the district, the provincial court of appeal and circuit; and last, the high court of the sudder dewanny and nizamat. Are we to believe that the result of this costly and elaborate organization was, that persons, in the situation of revenue receivers and police agents, could not be prevented from defrauding people of their estates?—They who credit this conclusion, ought not to be very sanguine about the effects of any new arrangement.

87. A jealousy has been entertained by some gentlemen, of the tehsildars keeping the people, at a distance from the British officers. This effect must have happened, in two ways; either from the dread of their power, or from the influence of their character. On the first head, I must repeat what I have already hinted, that if government cannot devise an effectual controul over officers in the circumstances of the tehsildars, there can be no rational hope of improvement from any new system. The cause is desperate. I must weight which the tehsildars might possess, by their character and respectability, I must contend

contend, that though, like every thing human, it was liable to abuse, that influence on the whole, was beneficial and salutary; no country in the world, as I have repeatedly observed, can be well governed, without this natural authority; and if the people are disposed to depend on it, too servilely, the evil can only be effectually cured, by ameliorating the general condition of the society. Now this, in my humble judgment, cannot be a hasty operation, nor be accomplished by rules formed, on abstract reasoning; however benevolent, in the intention. To improve the general condition of the people, we must secure some hold, on them; our plans must be built, on the existing basis of their ancient institutions, and adapted to their habits and manners; and we must engage in the execution of them, those whom they can understand, and to whom they will look up, with confidence and respect. By degrees, proportioned to the capacity and uprightness of the British officers, what might appear too harsh, in the authority of these native leaders, and unreasonable and injurious, in the customs of the country, would be mitigated, and the people led to know, and to assert their rights. If we attempt to reverse this order; if we begin, by destroying all that is known and respected, we shall inevitably introduce a thousand more evils, than we correct: society will be thrown into anarchy, and all our efforts wasted, in a vain contest with its vices and disorders.

88. Petty officers, it is thought, will not over-awe the people; will not prevent their reaching the British officers, with their grievances. Granted that it may be so, at first, what will be the conclusion? The people, unfortunately, will not only, not fear, but they will despise such officers; they will be discontented, with all they do, right or wrong. Feeling themselves emancipated from all restraint, a spirit of litigiousness will go forth, among them, and vent itself in complaints, till the channels of justice become choked. Then, by the sure course of things, one extreme will terminate, in the other. Redress will be impracticable. The officers will perceive their strength; they who complain against officers will become rare; and the people will be subjected to the odious harassing oppression, of a multitude of petty tyrants.

89. And is it not at length, time to consider what may be the influence of these principles, on the character and morals of the community. As we proceed, these provinces will soon present the singular spectacle of a great empire, the government of which, rigidly excludes its subjects from every object of fair ambition, which, in the pursuit, could stimulate men to cultivate their faculties, or, in the possession, enlarge their understandings and elevate their minds. The natives may accumulate wealth, as merchants; they may be proprietors of land; but these occupations, as they are managed in this country, have no great tendency to raise the character. Beyond them, with the rarest exceptions, there is nothing to which the people can aspire, higher than the command of a platoon of seapoys, or the possession of some petty civil office, insignificant in its functions, and paid with a salary, hardly adequate to a bare subsistence. My speculations may have perhaps misled me, but I am persuaded that very unfavourable effects from these causes, may already be traced, in the habits of our native subjects; and their long continuance, must, I think, infallibly end, in reducing the whole population to one ignorant, grovelling, litigious, and profligate herd.

90. But I may be charged with exaggerating the consequences, of the late arrangement; I may be reminded, that the tehsildary office has not been abolished; and that tehsildars will still be maintained, on a liberal footing. I must be permitted to answer, that my experience of the past, gives me no confidence in such assurances. Should such declarations be made by government, it would be superfluous to profess my implicit reliance on them. I am convinced that they would be perfectly sincere, at the time. But new necessities will arise; motives for economy will again press; the roll of establishments will undergo future revisions; no reasons will occur, why the tehsildars may not perform their duties, on less salaries; and at length perhaps, the abolition of the office may be resolved on;—even now, rumours are abroad, that these officers are to be altogether discontinued in Behar. The per-centage allowed to the tehsildars, in this and the Upper Provinces, was a fixed fund, which I had hoped would have been kept sacred, for the encouragement and support of respectable natives. Now, that its integrity has been violated, it will soon melt away. The salaries proposed to be substituted, will gradually dwindle, by retrenchments; and the abolition of the office itself, will probably not be long postponed;—then, after the lapse of a few years, a native of education and character, will be a phenomenon; and if afterwards, this consequence should be regretted, that which might easily have been prevented, will never be retrieved.

91. The economy of the measure, is yet to be touched on; a motive of government, which I can never think, much less speak of, but with respect; yet I take the liberty of observing that economy has no connection, with the merits or defects of the different systems under examination. If improvements can be made in the interior management of the country, and a saving accrue to government, at the same time, that, would be a fortunate secondary result of the new measures, but ought not to be regarded, as the motive. On the other hand, if an imperious state necessity, enforce the adoption of a worse, but cheaper system, let that, be understood as the ground of the measure, and whatever regret may prevail, all objections must cease. But when these considerations are suffered to mingle, there will always be danger that the merits of the opposing plans, will not be steadily weighed, and that economy, which ever side it may embrace, will have too powerful a voice, in silencing scruples and overruling difficulties.

92. Waving this reasoning however, and examining the new arrangements, by the test of economy, I am of opinion that its expediency is by no means, clearly ascertained. There may

may indeed, be a considerable immediate saving; but to say nothing of possible loss of revenue by the change, the establishments below, are very costly, and seem to have a constant tendency to increase. I have already observed, that the police establishments have been declared inefficient. I now observe, from the report of the Nizamut Adawlut to government, on the police establishments of this province, dated the 18th of December 1807, that they have a plan in contemplation for strengthening the police, by stationing armed peons throughout the country, in every town or considerable village. I think I am within bounds when I say, that the execution of this plan, will double the present charge on account of police. The judicial contingencies below, in the articles of jails, gauds, cost of banishment and transportation, rewards for the apprehension of criminals, diet of prisoners and witnesses, are already very heavy; and as there seems reason to dread that crimes, and decoity in particular, are increasing, may be expected to augment daily. Should there be any weight in the arguments which I have presumed to advance, the system will by degrees, be attended with the same effects in the Upper Provinces, the first saving will insensibly be absorbed, in these charges; and there will be superadded an expenditure, still more to be deplored, of the blood and happiness of the people.

93. I have already exceeded all ordinary bounds; and there yet remains a topic, so important in itself, and so closely connected with all my former reasoning, that I cannot pass it over in silence, though my observations on it, must necessarily be very brief.

94. Within a few years back, by cessions and conquest, the territory under the immediate superintendence of the government general, has been doubled, for I believe I may say double, without any exaggeration. The plan adopted for the management of these extensive acquisitions, has been to appoint a temporary commission for the settlement of them, which on executing its task, is to be withdrawn; and afterwards, the whole detail of revenue, justice and police, is to be placed under the cognizance of the boards and great officers, at the presidency of Fort William, who already exercised the superintendence of these objects, in the old territory. With great submission, I take the liberty of expressing my firm conviction, that this system is defective, in the very important point of controul, and consequently, that it will be found inadequate to maintain the internal peace, justice, and good order of these remote possessions.

95. The superintendence of revenue details, and of the appointment of the native revenue officers, is vested in the board of revenue. The superintendence of the judicial and police establishments is the duty of the court, called the Sudder Dewanny and Nizamut Adawlut. The superintending powers of the provincial court of appeal and circuit are too insignificant to be taken into the account.

96. In the course of this report, I have had occasion to notice strong symptoms of inefficiency, in the controul of the board of revenue and government, over the revenue affairs, even of this province. After this experience, what can reasonably be expected of the same controuling powers from the province upwards, in Bundelcund, the Doab, and Rohilcund, to Banda, Saharunpore, and Moradabad. The same reasoning may be extended, with equal, perhaps superior force, to the superintendence of the court of Sudder Dewanny and Nizamut Adawlut, in proportion as its duties are more extensive, arduous and important, and exact a more thorough knowledge of every local peculiarity.

97. Rumours very generally prevail, that the abuses charged against the tehsildary system in the province of Benares, have also existed, in the provinces above. If the fact be so, can any person who has duly weighed the preceding considerations, deem it a subject for surprise, or derive any inferences from it, unfavourable to the particular system.

98. To resume the immediate object of my attention, the great distance of the seat of controul is not the only mischief. The new country, has already, and will every day, still more pour into the boards and offices of the presidency, an increase of business, to which they are totally unequal. Those boards and offices had certainly, not too little to do previously, and thence their present burthens may be conceived. But the extension took place, and the sole cause of this increase of business. When that extension took place, by the offices at the resolution was adopted, to administer the affairs of the new country, by the offices at the presidency; an arrangement seemed absolutely necessary, to shift on some local authorities, a portion of the details which now center in those offices. So little however, has this temperament been resorted to, that a practice prevails, and every day gains ground, of drawing down to the presidency, every species of minute detail. To show how far this practice has been carried, I shall content myself with quoting the provisions of Regulation 5, 1804; by which none of the British officers, judicial, revenue or commercial, can transact any business immediately dependent on the government general, (that is, in the immense extent of country immediately dependent on the government general, and remove any native officer receiving a salary of more than 10 rupees per mensem, (that is, in English money, £. 15. per annum) without first bringing him to a regular trial, and submitting the proceedings, to some of the superior authorities in Calcutta. Nor is this formality required merely in cases of guilt and misconduct, where the ground of the mission would involve a stain upon character. Incapacity so easy to see, so difficult to prove, and to embody on a record; has been constituted a *corpus delicti*, and subjected to the same process.

99. It is worth while to attend to these rules, in reference to the courts of circuit and appeal. These courts are composed of three members, who must all be of long standing in the service: in their civil capacity, they have considerable power and property: as criminal judges, they possess singly, a very extensive jurisdiction over person, liberty, and reputation: yet to leave them, the regulation of their own ministerial officers, has been thought too much;

the united voice of all the three judges will not suffice, to remove the lowest of the classes of their clerks.

100. To trace the future effects of these two causes, the remoteness and consequent weakness of the superintending powers, and the overwhelming multiplicity of business, would be patched. The want of leisure, and difficulty of procuring accurate information, will render impracticable a patient discriminating attention to local peculiarities, and will generate a general rules. The real inefficiency of controul, in spite of the shew of minute and rigorous superintendence, will be felt and abused; evils and disorders will multiply; new rules and forms will be resorted to, as the remedy. The remedy will, in turn, increase the load of business; and these causes will continue to operate on each other, in a perpetual circle of action and re-action, till a pressure arises, that will endanger the stoppage of the whole system.

101. Political objects may perhaps be thought beyond my province; but in the new territory, they are, and must for some time be, intimately blended with revenue and judicial affairs. The wars of Sonshee and Beejee Ghur, and more recently of Kamouah and Gonowry, arose out of revenue and judicial matters. I have no intention to insinuate that these unpleasant events were owing to any mismanagement of our public officers, or to any defects of our regulations; for I am really not particularly informed of the circumstances, in which they originated. But they shew that such causes, might produce such effects, and in my humble judgment, concur, with a thousand other considerations, to prove that a subordinate government is as necessary in the new territories, as at Madras or Bombay.

102. I will not, for the present, longer encroach on the time of the Nizamut Adawlut and government, though I cannot but regret that want of leisure has compelled me to lay my reflections before them, in so imperfect a shape. To complete the subject, a review of the administration of civil justice, was required; which, if I do not flatter myself, would have afforded, many powerful arguments for the opinions which I have advanced. This, I may perhaps undertake hereafter; but I must now return to my ordinary duties, and leave these great questions, to the wisdom of my superiors.

Benares,
5th Feb. 1808.

(Signed) JA. STUART,
3d Judge.

To W. B. BAYLEY, Esq.
Register to the Nizamut Adawlut.

Sir,

Para. 1. IT is with much diffidence that I address the Nizamut Adawlut on the present occasion, for I have to propose measures, the nature of which they are, I know, generally averse to.

2. As the Nizamut Adawlut, the government, and the people of the country, look to the judges of circuit, as well as to the magistrates, for the establishment of an efficient police, I consider it to be my duty to call the attention of the superior court to this subject.

3. I do not wait till the end of the circuit, when, in the course of official routine, I should have to make a report to the court; because the evil which I complain of is great and increasing, and every instant of delay, serves only to furnish new victims to the atrocities which are daily practised.

4. That decoity is very prevalent in Rajeshahye, has been often stated; but if its vast extent were known, if the scenes of horror, the murders, the burnings, the excessive cruelties which are continually perpetrated here, were properly represented to government, I am confident that some measures would be adopted, to remedy the evil; certainly there is not an individual belonging to the government, who does not anxiously wish to save the people from robbery and massacre, yet the situation of the people, is not sufficiently attended to. It cannot be denied that, in point of fact, there is no protection for persons or property; and that the present wretched, mechanical, inefficient system of police, is a mere mockery.

5. The decoits know much better than we, how to preserve their power: they have with great success, established a respect for their order, by speedy, certain, and severe punishments, and by judicious arrangements for removing obstacles and for facilitating the execution of their plans.

6. Such is the state of things which prevails, in most of the zillahs in Bengal; but in this, it is much worse than, in any other I have seen. I am fully persuaded that no civilized country ever had so bad a police, as that which Rajeshahye has at present.

7. It is not many years since the people about Govingunge, on the northern frontier of this district, finding that they could get no protection from us, and that their condition was become quite intolerable, rose in a mass, and executed a great number of decoits. One or two happy instances of successful opposition to robbers might possibly excite the same spirit here; in the present state of things; it is perhaps desirable that such an insurrection should take place here, and probably it will happen sooner or later; for things cannot continue

continue much longer, as they are. I trust, however, that government will rather administer relief, in a proper manner, than suffer the application of so violent a remedy.

8. There are two grand points for the decoits to effect; first, to prevent apprehension; second, to prevent conviction. For the first, they bribe the zemindary and police officers; and for the second, they torture and murder the informers, prosecutors and witnesses, who appear against them.

9. The progress of this system is dreadful; the decoits become every thing, and the police and the criminal judicature, nothing.

10. I do not speak of these evils, merely to add that I lament their existence; but to propose a remedy, and to entreat that steps may be taken without delay, to save some of the lives which are every day exposed to the decoits.

11. I am at this time, oppressed with business; near 1,700 witnesses are kept from their homes, and three or four hundred prisoners remain untried. I cannot keep these people waiting, while I am reading papers to procure information, digesting plans, and writing letters. I have no leisure, but on Sundays and at night; so, I must be excused from going minutely into things now; and I shall only beg, for the present, at least, I may have the credit of giving no overcharged statement, but simply describing things, as they appear to me, from the most accurate observations I can make, and the best information I can procure; and I have only to recommend that relief be soon granted to the unfortunate people of this district.

12. On my way through the northern parts of this zillah, I had some conversation with a zemindar and a police darogah, who have distinguished themselves, by their exertions to apprehend decoits. I exhorted them to use every effort for the seizure of Pandita and Cartica, two notorious sirdars, whose gangs have long infested that part of the country. They told me that it was impossible to get any information about the great decoits; that the houses of all the principal inhabitants were open to them; yet, that nobody dared mention their names, for fear of being murdered. The darogah told me that orders issued by the police, were immediately communicated to Pandita. They attributed the success of the decoits to the same cause, that everybody else does; namely, the protection given them by the zemindars and police officers, and other people of power and influence in the country. Every thing I hear and see, and read on this subject, serves to convince me of the truth of this statement.

13. The principal persons who have lands or farms in the northern parts of this district, where there are most decoits, are the foudary serishtadars; Unoopinder Narain, and the peshcar Ruheem oodeen Kishen Sindial, a dewanny mohrir, and Domeen Geer Goseyn and Anoop Moonshee, who hold no offices under government.

14. There is evidently a connexion of interests between Domeen Geer Goseyn, and the two foudary officers who farm lands together, and mutually support each other. Anoop Moonshee again, is connected with Kishen Sindial, and with one Liadamohun Ghose, a serishte vakeel, who appears to be a very considerable person here. Most of the police darogahs seem to be, under the influence of Ruheem oodeen; Anoop Moonshee and Domeen Geer accuse each other, of harbouring decoits, and there is every reason to believe they are both guilty; for a great many notorious decoits, and harbourers of decoits, live on their estates, as well on Ruheem oodeen's, and Unoopinder Narain's, and Kishen Sindial's, although it is not easy to apprehend them; or if they are apprehended, to convict them.

15. The magistrate here, has so much to do, that a great deal of important business is necessarily left to the principal omia; that is to say, to the serishtahdar and Ruheem oodeen. It rests with them, to bring forward whatever appears to be most pressing, and the magistrate always allows them, to give their opinions on the cases before him. Now it appears to me, that if matters of consequence are unwarrantably kept back, and if criminals are improperly released, great responsibility should attach to these officers; for it is quite out of the question to suppose, that as far as the magistrate is concerned, these errors proceed from any thing but inadvertency.

16. But if there are very serious charges against these men and their dependants, for all sorts of oppression and violence, and for using the power and influence of their official stations to tyrannize with impunity, and to suppress complaints and prevent their being brought to decision; I think it must be admitted, that they ought not to be allowed to retain their situations.

17. I have lately sent an order to the magistrate to bring to decision without delay, seven complaints of this nature, all very serious, and most of them, bearing the strongest appearance of truth. The complainants had been twice to the court of circuit, and once to the Nizamut Adawlut, and the magistrate, whenever they came, ordered the cases to be brought forward; yet they were not brought forward; and it is plain, that as far as regards the magistrate, the only reason for the neglect, was the multiplicity of business which compelled him to trust to his omia, for a proper selection of the most important cases.

18. I mention this, to introduce a more daring instance of their interference, which, with the fact of their nefarious connexion with decoits, leaves no doubt in my mind, that these two men are the chief causes of the decoity here, and the chief obstacles to its suppression. Anoop Moonshee, who is not friendly to Ruheem oodeen, or the serishtahdar, seized Ata, a notorious decoit, of Pandita's gang, an inhabitant of Sonadiggee, which belongs to the serishtahdar and Ruheem oodeen, and appears to be a nest of decoits. Ata confessed to the darogah, three decoities, two of them attended with burning; and he was sent to the magis-

trate, who took evidence of his confession, and, instead of committing the prisoner, as he usually does in such cases, ordered the proceedings to be kept with those of Jhaupra and others. The magistrate does not know why they were joined with Jhaupra's; probably it was, because Ata was of the same gang as Jhaupra; this happened in February. Among the proceedings held in April, in the case of Phuttoo and others, notorious decoits, it is said in the examination of some of the witnesses, "the witness then looking at Ata, who was apprehended on another charge, said, This Ata is a notorious decoit." In fact, there was but one charge against Ata, that had been joined with Jhaupra's case, and the magistrate can give no account of the introduction of Ata, among the prisoners in Phuttoo's.

19. On the 2d of May, without any further evidence for or against Ata, is an order on Jhaupra's case, in the record of which, was the confession of Ata, stating that there was nothing proved against Ata; but that as there was another charge against him, he must not be released till that should be decided. On the 4th of May the case of Phuttoo was brought on, and among the prisoners was Ata, placed there, I suppose, by a trick of the omia, that he might be regularly discharged; for there was nothing against him;—then an order was passed for the commitment of Phuttoo and others, and for the release of the other prisoners; so, Ata escaped.

20. Hearing of this, I called for the proceedings on the 2d June, and after exclaiming much and publicly against the atrocity of releasing a decoit, I gave notice that I should enquire into the affair next day; but, owing to great pressure of business, I was obliged to put it off, till the day after. Among the papers, I found an order of the magistrate, dated 4th of May, directing that Ghausee and Chamareah should give security, or be imprisoned a month. From the proceedings, I suspected that they were both notorious decoits: and there was evidence of Ghausee harbouring Jeetoo, a notorious sirdar decoit and murderer, who had robbed and murdered with Pundita's gang for many years. These were all ryots of Domu Geer, Ruheem oodeen's friend. As that day, the 4th June, was the term of their imprisonment, I sent instantly to the jail, to prevent their discharge; but they had been released, the day before. One of the mohrirs, Nundomar, admitted that he had written out the order for their release, and taken it to the magistrate to sign, telling him the period for their imprisonment, was expired. When I attempted to make enquiry into this affair, I found Mahomed Tuckee, the mohrir of the jail, whose particular business it was to prevent the release of persons in their circumstances, trying to thwart my enquiring, by threatening another mohrir, whom I was questioning on the subject. I directed the magistrate to suspend Mahomed Tuckee, and I hope the Nizamut Adawlut will dismiss him.

21. The foudjaree serishtadar, with his 60 rupees a month, and the peshcar, with his 40, have contrived to possess themselves of great landed property in this district; from their connexions with zemindars, and their official situations, they have acquired a degree of power and influence which they turn, to the worst purposes. I am persuaded that they derive a revenue from the decoits, and give them protection; and that they suppress complaints, which are brought against themselves or their dependants.

22. I will not venture to say, that the dismissal of these two men, will be followed by an immediate cessation of decoity; but it is very plain that, as long as they retain their power and influence, decoity will increase; and that it is extremely difficult for any man to obtain justice here, if they are disposed to prevent it.

23. If the court do not think proper to dismiss the serishtadar and peshcar, I recommend that they be suspended, till all the criminal cases now pending against them, or any of their officers or dependants, be finally settled.

24. I further beg leave to recommend, that the magistrate be permitted immediately to suspend any police darogah, in whose jurisdiction decoity may be very seriously prevalent, or where notorious decoits reside.

Natore, 13th June, 1808,

I have, &c.

(Signed)

E. STRACHEY,

3d Judge.

Calcutta Court of Circuit.

(Signed)

W. B. Bayley,

Register.

To W. B. BAYLEY, Esq.

Register to the Nizamut Adawlut, Fort William.

Sir,

I MUST again entreat the attention of the Court to some suggestions with respect to the Police, and to the operation of the more immediate causes of decoity; and to a consideration of the reasons, why the sanction of the criminal law is become inefficient in the way of example, and can no longer deter from the commission of crimes, or affect any criminals, except those who, in justice are not deserving of severe punishment.

I consider it as out of the question, to improve the moral and religious principle of the people, by direct positive institutions. We are too ignorant of the natives, to attempt any thing so artificial, without imminent risk. We do not understand the operation of such institutions on their minds, or their tendency, with respect to the frame of the society. As for the criminal law, I believe the impolicy and inefficacy, even the mischief of very severe punishments, is generally acknowledged, as well as the injustice of inflicting punishment, where other remedies might have been used, with equal effect. With respect to increasing the severity of the criminal law, we have before our eyes, an admirable example.

In 1803, and again, in 1805, this principle was expected to prove a remedy for decoity. It has been tried, and it has utterly failed. As it is impossible to conceive a case more directly in point, or a more full, simple, convincing proof of the insufficiency of the means to the end; I trust no increase in the security of the criminal law, will ever be again resorted to.

As punishments are more severe, stricter proof of the crime is required; and consequently a proportionally greater number of criminals, escape conviction. Besides, the terror of the severer punishment, makes the criminal more careful to guard against being taken; and as it has no tendency to increase the activity of the police, but the contrary, the number of offenders apprehended, will, of course, be less than before. The decoits now guard against the danger of apprehension and conviction, by corruption and terror. They would give more bribes, and commit more murders, if they thought more precaution necessary; and the consequence would be, that the difficulties of apprehending and convicting decoits would increase, and people who had been robbed and tortured, would still be compelled to perjure themselves, that they might not be murdered.

And with respect to the administration of the laws, are not the Judges now entrusted with as much power as is proper? and if the law was made more severe, would it not be necessary to extend their power still further? And are we all fit persons, to be entrusted with discretionary power to inflict punishments, which are by many considered, to be worse than death? Persons who are entrusted with such power, ought to be appointed from no other consideration whatever, but that of the fitness of the man for the place. But I would ask, whether all our appointments have ever been so filled? and whether it is probable, from the nature of our service, that they ever will be? We may all be judges, learned, and unlearned.

With respect to myself, I must candidly confess, that every day's experience and reflection on the nature of our courts, and of the minds and manners of the natives, as far as I can see, serve to increase my doubts about our capacity to discover truth among them. It appears to me, that there is a very great deal of perjury, of many different shades, in our judicial proceedings; and that many common rules of evidence here, would be inapplicable, and absurd. Even the honest men, as well as the rogues, are perjured. The most simple, and the most cunning, alike make assertions that are incredible, or that are certainly false. If the prosecutor in cases of decoity was to be disbelieved in all cases, because there was perjury; scarce a decoit would be convicted. By cross-examination, you may draw an honest witness into as many absurdities and contradictions as you please; but it is not easy to detect the persons who come forward, as eye-witnesses in cases of decoity; and how can you all true, but one point, the identity of the persons whom they accuse; and how can you discover whether this is true or false?—Some witnesses are loquacious, some taciturn; some frigid, some over zealous; some willing, some unwilling; some bold, some timid, some scrupulous; some come to give false evidence, in favour of a friend or a master; some ruin an enemy; and the signs of the different modes that disguise truth, are so very equivocal, and often so unintelligible, that nothing can be depended on. There is not one witness in a dozen, on whom you can implicitly rely for a purely true story. It has very often happened, that a story which, by attending only to the plain direct course of things, I believe to be true, has, by examining into matters apparently connected in a very distant degree, with the case, turned out to be entirely false. I am afraid that the evidence of witnesses in our courts is, for the most part, an instrument in the hands of men, and not an independent, untouched source of truth. With these impressions, it is natural that I should at least, entertain some doubts of the propriety of extending the powers of the court. What can be more absurd than some of the futwas of the law officers? And is it not very bad to subject such futwas to the confirmation of men, who are not capable of forming a rational opinion concerning them?

I rather wish that our power of inflicting severe punishments were more confined, and that there were more distinctions and modifications in the now existing laws against decoity; for it is dreadful to confound, in one undistinguished mass, infinite shades of criminality; to blend even innocence and misfortune, with guilt the most atrocious.

What does a gang of decoits consist of? There is the sirdar; the leader of the party, when he is present, and their director, when he is absent. He is a professed robber and murderer. He is not only the conductor of the atrocities that are committed, but he is the point of union of many inferior criminals. He finds recruits for his party, not only by accepting the services of wretches like himself, but he has recourse to persuasion, to force, and to terror: some of his party, are pressed to carry bundles or torches; some are severely beat; some threatened, with death; some, with decoity, if they refuse to join. Many, thus initiated against their inclination, are gradually corrupted, till the greatest crimes are familiar to them, and they become, at last, hardened decoits. A gang of decoits, then, does not consist entirely of professed robbers: many of the party, are poor, honest, industrious people, who are seized for the service of the night; some assist willingly, but not actively; and some, are regularly established robbers. Is it right that so heterogeneous a set as this, should be jumbled together, and be all liable to the same punishment?—It is the duty of the legislature to protect those ignorant and helpless creatures, who cannot protect themselves:—One part of the system, should not denounce against an unfortunate wretch, death or other exceedingly severe punishment, for a crime which, owing to the defects of another part of the system, he is compelled to commit. If you refuse him protection, and leave him to the uncontrolled power of robbers and murderers, will you inflict severe punishment on him, after the offence has been forced upon him? If you could not check that power, how could he resist it?—But the duty of the legislator is not confined to this coarser sort of protection; he

590 Appendix to Vth REPORT from The Select Committee on [No. 11.]

he must consider that this is a weak and ignorant race, and it is a duty to save them from temptation, to prevent corruption from spreading round them; and if this duty is neglected, and crimes are generated in consequence, with what justice can the criminal be punished?

Such are the considerations from which I think it is repugnant to all good principle, to neglect the means of prevention, and to punish for decoity indiscriminately. If it is now admitted that to increase the severity of the criminal law, and to enlarge the powers of the courts, is exceptionable in every point of view; let it be considered whether good preventive measures could not be contrived. In proposing such measures, I am aware no infringement on our political principles, can be allowed; no changes, in our fundamental institutions; no additional expense; no serious innovation of any kind. I do not want to create any new power; to establish any new office; to rescind any regulation, or to proceed on any principles, but those which are already admitted.

What I purpose generally, is this: to turn the existing power and influence of the country, to the assistance of the police.

I assume as a fact ascertained beyond all doubt, as far as my sphere of observation extends, that is to say, the Calcutta and Moorshedabad divisions (of the Dacca part, I am wholly ignorant) that decoits inhabit populous countries. Where there is power and influence, of course there are few exceptions; but I speak generally. If any person demands proof of this, I refer to the reports of the darogahs, and the records of the criminal courts; and I ask, in what sort of places decoits are apprehended, and what appear to have been the ordinary habits of their lives. I am not afraid that this will be contradicted; and I am convinced that the more detail is gone into, to ascertain the fact, the more fully will it be confirmed. Indeed, a little attention to the circumstances of decoity, to the persons of whom the gangs are found to be composed, the nature of our government, and the state of society, would, without any actual knowledge of the fact, render it highly improbable that decoits should be other, than what I have stated. In short, I take for granted that decoits are not the solitary inhabitants of woods and deserts, and secret places; but that they live in the neighbourhood and society of men.

It seems to be a prevailing opinion, that the state of society in Bengal, owing to the reduction of the great families, and the division of estates, is now such, as to be unable to afford assistance to the police. That this opinion is erroneous I entertain not the smallest doubt. Consider who are the chief persons of power and influence in the country, and how perfectly they are, at the mercy of government; how closely within its reach. These persons, are the principal native officers of government; and the zemindars and farmers, under their immediate authority, are the inferior native officers of government; and their dependants, and the naibs of the zemindars and farmers, under them again, are the gomastahs and pykes of villages. Large estates are managed chiefly by naibs in the Mofussil, and the very small estates are managed by the proprietors themselves. Large towns which are, I believe, very seldom the residence of decoits, are the only places where there are many independent men. Throughout the rest of the country, the great body of the people are subject to the power and influence, of a few individuals; no objection can arise, from the vast number of independent talookdars. I know that the decoits, generally, do not live on their estates. Indeed, he who carries desolation into the neighbouring lands, cannot expect to hold an undisturbed residence, on the estate of a man who is unable to protect him. I should have no concern about the estates of petty talookdars; decoits may be there, sometimes, but not often; and if they can be rooted out of the great estates, there will soon be an end of them. The connection of dependance from the zemindars and the officers of government, to the lowest of the people, is as general and as perfect, as can be conceived. Government, and natural authority, is strong throughout; the superior is, in the daily exercise of authority over the inferior, by calls on his personal services or his property. If this authority is exercised in moderation, and according to usage, we hear nothing of it; when it is excessive, it frequently appears in our courts. When a darogah gives a detailed account of his proceedings to apprehend decoits, he almost invariably speaks of his demanding assistance from the zemindar; when he or his omrah go to a village, they immediately apply to the chief officer of the zemindar; when they find it necessary to apologize for the bad state of the police, they blame the zemindar and his officers. I scarcely know an instance of any other reason being assigned. Again, every zemindar has at the tannah, a vyke-l or a pyke, or some sort of agent. This man, generally acts as a goindah also; he is often the confidential agent of the zemindar, of the police officers, and of the decoits. The effects of this soon appear, that is to say, decoity begins; but if the first appearance of the evil, was a signal for the punishment of the zemindar and the darogah, and the dismissal of the latter; we should soon find, that instead of uniting against the police, they would see that their immediate and obvious interests required them, to unite for its support. The zemindars are bound by their engagements, and by the regulations, to assist the police. Let that part of their duty be explained; let it be taken in rather an enlarged sense; and let it so have the sanction of law. I would not require of the zemindars any acts which they are not themselves, occasionally in the habit of performing, and to which they are not themselves, but instead of making them apprehend notorious decoits as they do now, whenever they think fit, or whenever they are specifically called on by the magistrate, or the police darogah, I would declare it to be their duty to apprehend notorious decoits, at all times. I would subject them to fine and imprisonment for neglect; and if any notorious decoit lived

lived on their estate, the presumption should be, that it was by their neglect, and the burden of proof that it was not, should be upon them. I would declare, that the fact being proved of any notorious decoit holding undisturbed residence on their estate, should render that estate liable to forfeiture, and the inferior officers of the zemindar, to be liable to fine and imprisonment. I would not allow the naib of a non-resident zemindar to act, without security from his principal to a large amount, which should be forfeited, if he neglected his police duties; officers of government guilty of offences against this rule should be liable to immediate dismissal, should never be allowed to serve again, and their estates should be liable to be forfeited.

I think it is impossible to doubt that the decoits are protected by the zemindars or their dependants, by the police officers and their agents at their tannahs, and by the persons who have power and influence at the magistrate's catcherry. When I speak of protection, I mean to include in the expression every sort of connivance and neglect by which decoits are enabled to live unmolested, and carry on their profession.

I beg leave to remind the court, that some suggestions about the harbouring of decoits, which I made last year in my report on the Calcutta circuit, were generally approved; and I understood that what I then proposed would be carried into effect; and though as yet nothing has been done, I can with some confidence again address the court on the subject, knowing that my first principle has been admitted. I am aware it may be urged, that what is true in Rajeshahy may not apply elsewhere. I must however, beg leave to say, that when the causes of decoity are hidden, our best hope of discovering them, is to force itself into public attention to these districts, where the evil is so intolerable as to force itself into public notice, in most points of view. Such was the state of Nuddea last year, till it was reformed by Mr. Macan; and such is the state of Rajeshahy. Now my opinion respecting the great causes of decoity was chiefly founded on what I saw at Nuddea; and it is most fully confirmed, by what I have seen here.

I trust that the importance of the subject, and the nature of my troubling the court with so very long a letter; I have however more to add, relating more particularly to this district.

It is ascertained that a great number of murders, and of decoities attended with murder and with dreadful cruelty, have been committed, in the northern parts of this district; many of these offences are so alike, in the circumstances attending them, that, *prima facie*, it is evident that they are not entirely unconnected, but that they are directed, by the same persons or on the same principles, or follow, from some common cause. The most exact mode of ascertaining the truth is doubtless, by the proceedings of a court of justice, when that is practicable; but if causes do exist to prevent the truth from being so ascertained, other modes must be resorted to. We must in this, as in other cases, take the best evidence that can be had.

We know that certain persons who have been murdered, were objects of vengeance to certain individuals; we know that those individuals, are the terror of the country; so that a common and almost universal belief prevails of their always murdering their accusers, which is founded on the fact, that many of their accusers have been murdered, and an opinion that they were the murderers. We know that many of the crimes imputed to these offenders, are committed in open day, in the most public manner; and therefore we cannot doubt that ample evidence against the criminals, does exist; although from the operation of a pre-established terror, it does not appear in the courts, such evidence is certainly whispered about in the country: hence it is, that public opinion or common report and notoriety, is in the present state of things, intitled to a particular degree of credit.

It happens sometimes that persons connected with some of the individuals above alluded to, are apprehended by the police officers, and the darogah is said to have made, with a magistrate a full confession of crimes, which the prisoner is said to have made, with a disclosure of the circumstances connected with them, and of his accomplices. This confession is seldom successfully employed, as a ground for ascertaining truth; but it is considered as in itself authentic, and is sent to the magistrate, who commits the accused to be tried by the court of circuit. A confession sent by a police darogah is liable to such strong objections, that it is impossible to believe it, without some further confirmation than the oaths of the attesting witnesses; for it is not improbable that the darogahs or their dependants or goeyndahs very commonly intimidate or ill treat the accused, till his spirit is broken, and he agrees to confess; then, his examination is taken, and to the attesting witnesses, it seems to be voluntary. Notwithstanding this, if many of the circumstances stated in the confession are certainly true, and the rest of it, corresponds with public notoriety, it is impossible to withhold our belief from it entirely; although such evidence is not enough to convict the person said to have confessed, much less those who are accused by him. When the confession is confirmed, so far as to convict the person confessing, some additional weight is due to the accusation of his accomplices. It is admitted that the terror of a sirdar decoit prevents people from giving evidence against him; a witness is sometimes persuaded by the police darogah to give information, and when he comes to the sadder, he denies it all. How is it possible to ascertain whether this difference is owing to the roguery of the darogah, or the timidity of the witness?—But this we know, that a sirdar decoit has generally the means of saving himself from conviction; and that, although all the world say he is a notorious robber and murderer, not an individual can be found, who will give evidence against him. This is a dreadful state of things; and so it must remain, till confidence is restored to the people by removing their well grounded fears, by entreprising the sirdars, and giving a real efficiency and vigour to the police.

From what I have said, the court will perceive that the trial and the disposal of the sirdar decoits is of the most serious importance. If these persons are condemned to imprisonment for a term of years, or to be confined till they give security, they are soon mixed with a horde of convicts, and they are not distinguished from the rest; yet the release or escape of one sirdar decoit, is of more evil consequence to the community, than that of a thousand inferior criminals. Pundita, who has been the cause of so many robberies and murders, escaped from the Rungpore jail. The sirdar decoit among the Fakeers, north of Dinagpore and Purneah, was released from prison, a few years ago; so was Amanut Khan, a sirdar, lately taken here; so was Sookta. I don't remember any other instances at present; but I dare say the Nizamut Adawlut must know many of the same kind.

Pundita and Kartica have long been the scourge of the northern part of this district. The extent and boldness of their depredations; the many murders, burning, and other cruelties which they commit; their discipline and secrecy, and the terror which they have established, are well known. Pundita and Kartica are supposed not to rob often, in person; they are known to the ordinary decoits, only by name; no account whatever is to be had of them: it is from notoriety only, that they are believed to be the heads of the robbers. Their subordinate sirdars, however, are well known, and several of them have been apprehended: Jhapra, Bheeka, Sookta, Jeetoo Phuttoo, and a few others of inferior importance, are now under trial. I think it is pretty certain, that the three first, have been principals, in at least 10 or 12 deliberate murders; the two others, may not have committed, quite so many perhaps. As to the persons who have been burnt by them and their gangs, so as to survive but a short time, they may be hundreds.

I now enclose several papers, from which the court will be enabled to judge of the state of the northern parts of this district. The court will observe, that many of the events mentioned, are not of very recent date, and several sirdars have been since apprehended; but I cannot consider the evil to be cured, till there is reason to believe, not only that decoity is reduced, and that the fears of the people are removed, but that the causes of the evil are destroyed; that is to say, all the sirdars are taken, and till the police is rendered efficient, and the power and influence of the county, is actually employed for its support.

I have now further to recommend, that the trials of all sirdar decoits may be sent to the Nizamut Adawlut; my reason for this is, that the disposal of these greatest of all criminals is of very high importance to the community, and it is proper that such cases should be brought under the highest authority in the fullest manner.

Moorshedabad Zillah
Rajeshahye,
the 19th August 1808.

I have the honour to be,

Sir,
Your most obedient humble servant,

(Signed) E. STRACHEY,
3d Judge.

CONTENTS of the Arzees of the Darogah of Sheerpore, which are enclosed; dated

9 Phagan.—The darogah speaks of Jampra, a sirdar decoit, being taken, and his confessing that he carried off Baroe Paramanik's wife; of his being accused, by several confessing prisoners, of the murder of Nizamooddeen and Rubeca, and Becakoollee, and Baroo Paramanik and Ruhnoot Mundul, and Ram Kaunt Mundul, and Manik sircar, and Wuzera, and Khuttea:

16 Chyt.—The darogah sends in Ata, with his confession of robbing with Busa, Nusra Dak, Jecloo Phuttoo Jampra, &c.; 25 sirdar decoits, of robbing and burning Doteea Koomar, Gorachund, and Lalchund:

11 Phagan.—The darogah gives an account of his expedition to apprehend a number of decoits; of his apprehending Jeetoo, and others; of Jeetoo's confession; that he robbed at Kishen Kaunt's and Anundeeram's; of his account of the wounding of Mohunchung, the murder of Ruhnoot and Mondee, and the evidence of these persons' heirs, that Jeetoo, Phuttoo, and others had murdered them. The darogah gives an account of the decoity at Mohuns; of the rescue and supposed murder of Hureca, and seven other decoits, at which three people were murdered, said to have been committed by Jeetoo Phuttoo, and others. The darogah speaks of the neglect and connivance of the zemindar, and of the neighbouring darogah, and mentions the haunts of the decoits:

26 Jeyt.—The darogah complains of the dreadful consequences of the release of notorious decoits, who, for want of evidence, have been acquitted by the court of circuit:

9 Assar.—The darogah points out how impracticable it is to give efficiency to the police, without the assistance of the zemindars:

1st Bysak.—The darogah reports the notoriety of Jeetoo Phuttoo and others, and their committing murders, and terrifying the witnesses.

(Signed) E. STRACHEY,
3d Judge.

NOTES.

BAROO PARAMANIK, of Amun, was robbed and murdered by decoits in Augun 1213. Jampra is supposed to have been of this party. In Assin 1214, Jampra carried off his widow Poosee and her young child, and kept them at Kyogatace in Mymensing, till Poosee died. Such was the terror at Amun, that Poosee could get no protection, and was under the necessity of going with Jampra, who threatened to kill her and her child, and every body who interfered. The child, who appears to be about seven years old, is terrified to the greatest degree, at the sight of Jampra. The people of Amun, whether from fear or from collusion (they say from fear) neglected to report to the tannah the murder of Baroo, and the rape of his wife.

NIZAMOODDEEN and RUBBEA were two goyendahs, who were made away with. It is supposed that Jampra, Hureca, Bheeka, and some others, murdered them only because they were goyendahs.

RUHNUT MUNDUL lived at Tulasore, where the decoits frequented his house. At last, he gave some information about Sookta and Bheeka. In Mang 1213, he was carried away from his village in open day, in the most public manner, by six men dressed and armed like tannah chuprassces. The villagers assembled, and made some feeble attempts to rescue him: at night, the decoits brought him back to his own house; completely plundered it, and carried him off again. It is said, by confessing decoits, that he was murdered that night, by Jampra, Bheeka, Sookta, and others.

WUZERA and KHUTTEAH were goyendahs employed by the darogah of Sheerpore, in Chyt 1213, to apprehend Sookta and Bheeka. The decoits heard of this, and murdered them. Several of the gang confessed at the tannah, and pointed out the bodies of the goyendahs. Six men were executed for these murders. In their mofussil confessions they said Bheeka and Sookta were the persons who killed Wuzera and Khuttea; several other goyendahs, who have given information about Sookta and Bheeka, and his two associates, the decoits. In 1803, Kunkye, goindah, accused Sookta and Bheeka, and his two associates, Dewannoo and Buharoo, gave evidence in the case for which Sookta was apprehended. Sookta was released by the court of circuit. Kunkye, and his companion, Ashik Mahomed, soon after were missing, and it is supposed that they were murdered by the decoits; as for Dewannoo and Buharoo they were murdered in 1805. They were sent with two other goyendahs, by the darogah, to procure information of Pundita's party, and they went to a house near the place where the gang was assembled; but the decoits got intelligence, seized and carried them off, and of course murdered them. The morning after this business happened, Moolca, who was a sirdar like Sookta and Bheeka, under Pundita and Kartica, came to the village. Several persons described him as coming forward with an earthen pot in his hand, and addressing the villagers:—"If any body tells that the four goyendahs were taken off last night, I will tie this pot round his neck and drown him; I will cut him and his wives and children to pieces. I am Moolca; you know me; and you know that I will be as good as my word." Moolca was afterwards taken by Asudzooman, zemindar of Silburees, was tried and acquitted; but the Nizamut Adawlut ordered that he should not be released without security. A great many more goyendahs have been murdered. I shall relate one more case. In Augun 1213, Mungla, who had acted as a goyendah at Khurna, was carried off by several men, very near the tannah, in open day, and was never heard of again. A woman, named Phulchuree, told the darogah that she had seen Mungla taken away; she returned to her village, and two days after she and her husband were missing, and have never been heard of since. A man who is now committed for this murder, is believed to be of Pundita's gang, and to have murdered another goyendah some time before.

Mohun Chung, a goyendah, who lived near the tannah at Sheerpore, had been instrumental in seizing one of Pundita's gang. In Jeyte 1214, his house was robbed, and he received several very severe sword-wounds from the decoits, who left him for dead.

Hureca was not apprehended till he had separated himself from the decoits, and become goyendah; then the darogah of Kurma sent him to Nattore, in charge of two burkundazes, about two coss from the tannah; he was taken from them in open day, by 20 or 25 men, armed and dressed like tannah burkundazes. The two men who were in charge of Hureca swear, that they saw in this gang, his old enemy Jeetoo, on whose account he left the gang.

Almost all the decoities, mentioned in these papers, were attended with murder or burning, chiefly of women. It is unnecessary to go into any further detail on the subject.

(Signed) E. STRACHEY,
3d Judge.

No. 7.—24 Pergunnahs.

2^d Session 1810.

Calendar—N^o.

3. Vakeel of Government,

4. Hurry Nye;

7. Ranj Chunder Bose,

10. Ram Soonder Kybert;

10. Vakeel of Government,

14. Bhowanny Singh,

alias
Bechoo Singh;

Supp^r Calendar.

14. Nazir Mussulman,

25. Rutton Kybert,

26. Chidaum Sirdar,

27. Chidaum Moochu,

and others;

(rest acquitted)

16. Gocul Maul,

The same 3 prisoners,

(25. 26. & 27.)

and others;

(rest acquitted)

Sir,

To W. C. BLAQUIERE, Esq.

Magistrate 24 Pergunnahs.

Par. 1. I HAVE completed the second session of jail delivery at your station for the current year. Warrants for carrying into execution the sentences passed in all the trials brought before the court, were delivered during the session to your officers, with exception to those cited in the margin, which were referable to the Nizamut Adawlut.

2. In the case of Hurry Nye, N^o 3 of your Calendar, who was brought before me for contumacy, under Regulation 9. of 1808, it appeared that the proclamation for the prisoner's appearance was not issued in the manner prescribed by section 3. of that Regulation, viz. by affixing it at the magistrate's cutcherry, and at the several police tannahs, and by transmitting copies of it, for publication to other districts, in which the magistrate might have considered it probable that the proclaimed person had concealed himself*. But the most reprehensible point in this case is, that, notwithstanding the prisoner's usual abode was actually known to the officers of police; still the proclamation was not published by beat of drum on the spot, or other public notice given of his appearance being required. Where the penalty for non-appearance is so great as imprisonment for life; the due publication of the proclamation is not a matter of mere form. It is essential to the ends of justice, that a person accused of decoity should not be tricked into a conviction without trial, and rendered liable to the punishment prescribed by that crime. The Regulation is highly penal, and its provisions must be strictly and literally observed. The culpable and apparently wilful neglect of the tanahdar to whom the proclamation was sent, and the phaunderdar to whom he delivered it, in omitting to publish it, in the prescribed manner at the place which the phaunderdar knew to be the prisoner's usual abode, deprives them, in my opinion, of all title to the reward offered for his apprehension. Under what pretence can a claim be made to reward, when the phaunderdar, who suppressed the proclamation, was the very man who seized the prisoner, as soon as the lapse of time debarred him of his right to be heard in defence of the charges brought against him? What construction can be put upon such conduct, but that the police knew, that if he was seized or surrendered earlier, he must be acquitted for want of proof; or that the crimes of which he was accused, existed only in idea? To reward under such circumstances, would be to pay the police for false charges of decoity, with the option of convicting without trial.

3. In illustration of my letter to the acting magistrate of the 7th July last, I should wish it to be understood, that a prisoner proceeded against, for contumacy under the provisions of Regulation 9, 1808, is (according to my construction of that Regulation, and of the circular orders of the Nizamut Adawlut†) not to be brought to trial on the specific charge for which he has been proclaimed, till the charge of contumacy is disposed of; unless (as in the present case) the nature of the crime is such as to render him liable to a greater degree of punishment under the Regulations, than is specified in the proclamation; in which case he is to be put on his trial on such charge, as soon as possible‡. But whenever a specific charge has been proclaimed (not being that, for which he may be such as to render him liable to an equal or a greater degree of punishment under the Regulations, the prisoner in such event, whether the charge be preferred before or subsequently to his apprehension (provided there appear to the magistrate, sufficient grounds for commitment) is to be brought to trial on such specific charge, as soon as may be practicable after his apprehension or surrender.

4. The sentence and orders passed on the 16th ultimo by the Nizamut Adawlut on N^o 7. of your Calendar, have been already communicated to you, through the regular channel. Pursuant to the 6th and 12th paragraphs of those Orders, you will herewith receive, in the form of a roobacarree, particular instructions, as well with respect to the evidence by which the charge of conspiracy and perjury is to be supported against the prisoners whom the Nizamut Adawlut have ordered to be prosecuted on the part of government for those offences, as in regard to the local inquiry which you are directed to institute by the 12th paragraph.

* Note.—No notice is taken of the circular orders of the Nizamut Adawlut of the 24th July 1810, as they were not in force till some months after the prisoner's apprehension.

(Signed) E. W.

paragraph. You will hereafter receive the sentences which the Nizamut Adawlut may pass on N^o 10. of your Calendar, and on the three prisoners in N^o 14. and 16. of your Supplementary Calendar; and in the mean time you will be pleased to retain those prisoners in confinement.

5. Your predecessor and yourself have been furnished from time to time, during the session, with directions for the magistrates guidance, on such points as appeared to require the interposition of the court. The prohibition against demanding security from accused persons on their discharge, is of course only meant to prohibit the requiring security, when nothing may appear in evidence unfavourable to the general character of the accused, as expressed in the order; and is not meant to restrict the magistrate from demanding security previous to release, if during the enquiry into a specific charge, the accused should appear to be a person of general bad and dangerous character.

6. The nefarious practice, so prevalent in the mofussil, of extorting and fabricating confessions, cannot be too severely reprehended, and requires your most serious attention. You will be pleased to pay the strictest observance to the various orders issued during the session, for the prevention of this atrocious offence, by introducing checks and restrictions*, which will render the fraud more difficult of execution, and more easy to detect. A proper attention to the precautions directed by the court, will at least render the abuse, less uniform and systematic than heretofore; and the general conduct of the police, touching confessions (commencing with the principal thannah of Manick Tulla) will, if the people see you are in earnest; and that such things cannot be tolerated, put a final stop to this system of iniquity. I remarked, with much concern, that in every case of decoity brought before me, the proof rested on a written mofussil confession, given in evidence at the trial; and regret to add, that all those confessions, bear the marks of fabrication. In one of these cases (N^o 7. of your Calendar) a prisoner, who was perfectly innocent of improper means before the magistrate, under the influence of a confession before a police darogah, which was proved on the trial, to be false; and which had, in fact, been extorted by intimidation and violence. It is hardly necessary to remind you, that confessions made before yourself, are to be received and acted upon, with the utmost circumspection.

7. An erroneous idea prevails in the mofussil, that a confession is the strongest proof of guilt; and that all that is requisite is to obtain one, and, if possible, to get it confirmed before the magistrate. This false notion, perhaps first gave rise to the custom of fabricating them; and the practice appears to have increased, till it has become general and systematic. You are yourself of course aware, and it should be impressed on the minds of your officers, that a bare uncorroborated testimony that vious to trial, is the weakest and most suspicious testimony that can be adduced against a prisoner. From the ease with which it is obtained, and the readiness with which, in the alarm of danger, a falsehood or a truth is indiscriminately acknowledged, it is intitled to little credit as evidence, unless strongly corroborated, by other circumstances; and where facts go to disprove the truth of such confession, or even to cast suspicion thereon, it becomes as inadmissible, as evidence against the prisoner (whether confirmed before the magistrate or not) as it would be, if positive proof was adduced of its having been obtained, by the flattery of hope, or extorted by the impressions of fear. The magistrates are in consequence strictly enjoined by section 6th, Regulation 9, 1793, "notwithstanding such confessions, invariably to bind over the witnesses to the commission of the crime alledged against the prisoner, that they may be examined before the court of circuit, in the same manner as if the prisoner had denied the charge." I had occasion, in the course of the session, to call the acting magistrates attention to this rule; and trust that in future it will be strictly adhered to. In all the cases of decoity before me, I was obliged to call for evidence to facts, having been furnished only with evidence to confessions.

8. In a trial for decoity and murder (No. 13. of your Supplementary Calendar) I found two witnesses illegally confined, for not testifying on oath, to the truth of a fabricated mofussil confession. These men had been in jail for seven months, and were in close custody when the trial came on, though no inquiry had been instituted, nor was meant to be instituted against them, for perjury, and they had, in point of fact, deposed to what was true; namely, that the confession sent in by the police darogah, did not correspond, in any one circumstance, with what the prisoner had said; that the prisoner had said one thing, and that the backshee, had written another: the testimony of these two men was corroborated before me, by other evidence.

* They chiefly consisted of the following general Rules:

1st. Where a prisoner can read and write, the confession invariably to be in his own hand writing, and not that of any other person.

Note.—Though one of the prisoners in N^o 13. could write and read Bengallee, and the fact was perfectly known to the police at the time, still his akessed confession was taken down in Persian, under the pretence that there was no Bengallee writer at hand; as if he could not have written it himself, had it not been fabricated.

2^d. Whether he can read and write or not, the confession to be witnessed by one or more persons, who can sign their names, and are not tools of the police.

3^d. The paper to which original signatures may be affixed, to be sent to the magistrate, and not a real or pretended copy; as any other document than the original is perfectly inadmissible, as evidence.

Note.—In N^o 17. the paper deposed to, was signed by one witness in his own hand, and marked, by another, &c. that there could be no mistaking it; but neither the paper sent in to the magistrate by the darogah Mahomed Nukkee, nor another, which he afterwards produced before me as the original, had such signature, or mark; and it was positively sworn by all the witnesses, that the size of the paper, was not the same. The motive in changing the confession is of no moment; it is sufficient that the thing tendered in lieu of it, was inadmissible as evidence.

4th. Daroghas of police to state, at the foot of every confession, the hour at which it was taken, with the date and hour of its being witnessed.

5th. Where it may have been taken at night (which was the case in almost all the confessions given in evidence at the before me) the special reason for its having been so taken, to be stated in the daroghas report, with a note of the date and hour at which the prisoner was apprehended, and date and time of taking the confession.

6th. The magistrate to be careful in examining the witness, to satisfy himself that the signature to a confession, is not obtained by misrepresenting the contents of the paper (as was the case in trial 13, and 15.) or other fraud.

(Signed) E. W.

dence at the trial, and the darogha was accused by his jemadar, of attempting to support the fabrication by subornation of perjury, as soon as he found that the persons whose signatures affect the merits of the case, whether this charge (which you have been directed to enquire into) is true or not. The ground on which the two witnesses were kept in confinement, viz. of their inability to give security for their appearance, which had been demanded, in consequence of their testimony before the magistrate, was altogether illegal. The subordinate officers of this fresh incitement to their industry; and, I trust, that the court will not again hear of witnesses being put in jail, on such grounds.

9. It would be endless entering into a detail of the different modes, in which confessions are fabricated and proved. The usual course appears to be, first, to apprehend as many people as caprice may dictate, and then to select from the number, those individuals who are thus arranged, the victims are made over to the subordinate agents or instruments of police, to be dealt with according to circumstances; and the rest are discharged. It sometimes happens, that they meet with a man whom they are able to deceive, by assurances of immediate pardon, and false promises of future favour and indulgence; in such case, he is usually told, that, by signing a paper prepared by the bundshee for that purpose, or repeating before witnesses what he is instructed to say, he will not only escape hanging, or at least perpetual dah; that all he has to do, is to pretend that he was concerned in the decoity, and say, that the gang was composed of particular individuals who are named to him, and leave the rest to the darogah; that there can be no harm in this, because all the world know they are the real decoits; and, in short, the alternative is offered him, either of making a friend or an enemy of the police; either of suffering an ignominious death through their power, or of raising himself to a post of honourable ambition and profit, by their favour. By these, and similar artifices, they catch a dupe, who suffers for his credulity; but when these means fail, which they generally do, they have recourse to compulsion. In this event, the prisoners are taken out singly, at night, and subjected to every species of maltreatment, till they consent to subscribe before witnesses, to the contents of a confession, drawn up for their signature by the bundshee, or to learn it, by heart, and repeat it, in their presence. When the prisoner is thus prepared, if there appears no danger of his retracting before morning, he is left at peace, for a few hours; but if any apprehension of that sort is entertained, a bundshee and they are aroused from their sleep, at all hours of the night for that purpose. It is to be observed, however, that the sending for impartial witnesses does not often occur, except where the darogah has not sufficient weight or talent to keep his place, and the same time set appearances at defiance. A darogah who is sure of his post, will, with the utmost impudence, send in a confession, witnessed only by a few pykes, or other police dependants, who were perhaps the very instruments by whose means it was extorted. Sometimes a broken pot, an old rag, or some other article of little or no value, belonging to the person robbed, is procured by a goyendah or other inferior agent of police, and deposited in a half dry tank or ditch, to which the prisoner is afterwards taken, for the purpose of bringing it out with great formality, in the presence of witnesses. Trash of this sort is sometimes thrown into the compound of a man's house, or other part of his dwelling, in the hurry and confusion of a sham search for stolen property, and brought out with his own things, by way of corroborating a confession. A case came under my observation, in which a goyendah was caught, in the very act of disposing of property in this way.

In No. 12, of your Supplementary Calendar, the darogah of Maniktula, in his capacity of thanah ameen, with the aid of his subordinate, had prepared all the proofs which were to corroborate a confession, long before the confession itself, was pretended to have been openly made. Even his first report to the acting magistrate, that the decoits were apprehended with the property (which I found amongst the miscellaneous records of your office) bears a date prior to the confession, by which the property was subsequently pretended by him, to have been discovered. All that is asserted to have been ascertained, was known to him before he brought the prisoners to the thanah of Bydebattee; and yet they were confined there, for some time after their arrival, for the sole purpose of preparing sham confessions, in direct violation of section 17. Regulation 9. 1807; by the provisions of which, he was prohibited, on pain of immediate dismissal from office, from detaining the prisoners beyond the time indispensably requisite for the enquiry which had already been made. I shall not enlarge on this unpleasant topic. In regard to the individual darogha, and the vacancy occasioned by his suspension, you will, of course, conform strictly to the instructions which I have separately given you, and the confirmation of them which you have received from the court at large. In correcting the general abuses which have been pointed out to you, the court expect your most earnest and zealous co-operation.

10. Another point to which the notice of the acting magistrate was directed, and which cannot be too often repeated, is the shameful practice which prevails, of suppressing all the evidence on the part of the prisoner; especially where the proof of guilt rests, on a mofussil confession. It will, of course, sometimes occur, that a particular witness, named by a prisoner, is not forthcoming; but where several are summoned from different villages, and not one, or at least any material one, is to be found (as was the case, in all the trials at the present

sent session) the only construction which can be put on a general and repeated return to that effect by your officers, is, that such return is false.

11. A practice has been adopted in the magistrate's office, which must tend to increase the difficulty (if any exists) of procuring the attendance of material witnesses, namely, the subpoenaing for attendance before the court of circuit, all the witnesses to character, who have put their names to the sooruthaul. Now, a sooruthaul to character is sometimes signed by three fourths of the residents, in a village; and these persons receive intelligence from phandadar, that a police peon, or burkundaze, is come amongst them to carry them off from their ordinary occupations; it is not at all surprising or improbable that most of those who are unable to pay for exemptions, should desert the villages, till he is gone; and that even two or three material witnesses to facts, should be amongst the group who absent themselves for the time. But their absence is but temporary; and it would be as difficult to satisfy me, that those who are material cannot be sent in, singly on their return, as it would be, to assign a fair reason, why witnesses to facts, should be more difficult to discover, than witnesses to confessions. It would be far better, however, that the proof of general bad character (which is quite a secondary consideration) should be dispensed with altogether, than that the mode of obtaining it, should afford to the darogahs a plea for suppressing all the evidence to facts which would tend to a discovery of the truth, and all the proofs of innocence adduced by the accused. Where it is meant to be shown that the prisoner bears a general bad character, the selection of a few of the most creditable of the witnesses who have put their names to the sooruthaul (of course, including those who may have been examined before the magistrate) would be sufficient, without summoning every individual who may have signed the paper; and where the prisoner's general character is found, on inquiry by the magistrate, to be good, or unobjectionable, I cannot see what end is proposed to be answered, by establishing that fact on the part of the prosecution, instead of leaving it, as it ought to be, to the prisoner. No. 14. of your Supplementary Calendar exhibited the names of upwards of a hundred witnesses to character, on the part of the prisoner Fummol, on whose unnecessary; whilst, on the other hand, the character of the prisoner Fummol, on whose alleged confession, the other prisoners in that trial were apprehended, and who is represented by the police as the leader of the gang, was altogether overlooked. I beg that the useless and objectionable practice adverted to in this paragraph, may (as directed during the session) be discontinued.

12. Several petitions were presented to me, in the course of the session. Those of the greatest public importance, complain of the rapacity, oppression, and gross and daring acts of illegal violence and rapine committed by goyendahs, and strong disinclination evinced on the part of the magistrate, to redress grievances of that description. I regret that the acting magistrate's proceedings, in the case of Ram Mohun Bakkal and Ramjee, goyendah, should give a colour to the latter part of the charge. It is with concern I observe, that the censure passed on those proceedings, was attended with no effect; and that the court's instructions of the 4th July last, respecting an inquiry into the merits of the complaints, should have been totally disregarded. I am aware of the pressure of other business, and of the unusual number of persons in actual custody for examination, whose cases ought, generally speaking, to be taken up, in preference to those of persons who are at large on bail; but I cannot admit this, as a sufficient plea for neglecting the court's orders, in a case of so much importance as the present; nor can I wink so hard, as not to see that the accused, from the nature of the charge, ought not, in strictness, to be at large on security. But if this unmerited indulgence to a man, accused on oath of the most daring acts of outrage, and open robbery, with a tender of ample proof, is to operate as a bar to inquiry, it becomes incumbent on me to order that his bail be withdrawn, till the investigation, which I directed in vain three months ago, is completed. The charges are of a serious complexion to be lightly treated, or to be longer neglected; and I am urgently impelled, by a sense of duty, peremptorily to direct that no farther time be lost, in conforming to the instructions communicated to the acting magistrate on the 4th July last, in preference to other business; and that, as soon as the prescribed investigation may be brought to a close, you submit the whole of your proceedings (as already directed), together with my roobacarrée of the foregoing date to the court of circuit. You will not omit to examine the whole of the witnesses whose names are mentioned in the above order, to the points therein directed; besides receiving the evidence of such other persons as you may deem material. You will also be careful to ascertain whether any part of the 400 rupees, of which the complainant swears he was pillaged, was corruptly received by the police darogah of Nohuzzaree, or his subordinates; and take the most effectual means in your power, for the recovery of the stolen cash, to whosever hands it may be traced.

13. The case of Mahomed Sadhokhan requires the immediate interposition of the court. The accusation against the goyendahs named in his petition, amounts to an unqualified charge of robbery by open violence, and should be treated, as such. His house is alleged to have been broken into at night, during his absence from home, by a gang of about 25 persons with torches, who compelled his wife by force and menaces, to disclose where his money was deposited, and did not quit her, till they had thus obtained 305 rupees in cash, besides all the gold and silver trinkets of the women and children of his family, and several articles of household property;

* It appears from the Magistrate's report in return to a precept from this Court, that on the 8th September there were no less than 209 prisoners in the baiyut fujwaz jail, some of whom had been in confinement from the 20th April. (Signed) E. W.

property which they took as spoil. She raised the neighbourhood, he says, by her cries; but they could only pity, not assist her, for the chiefs of the gang, disclosed to the terror of them all, that they were goindahs. They then took possession of his house, and after rhyoting therein at his expense, for a complete day and night, quitted it with threats and imprecations; but not till they had extorted 14 rupees more from his wife. You will be pleased to lay the information required, on the 8th instant, in regard to this case, before the court at large, without delay.

14. In one of the cases complained of, your assistant had demanded excessive bail in the sum of 5,000 rupees from the principal party accused, and 500 from each of his people, on charge of a common assault. He was prohibited from exercising this arbitrary discretion in future, and was informed that in all cases which appeared to him of sufficient magnitude to require more than ordinary bail pending the enquiry, he must submit the whole of the proceedings to the magistrate, for his information and orders.

15. The other petitions do not require particular notice. Orders were passed on all, which I conclude have been conformed to.

16. Under the powers vested in the court by Regulation 9, 1807, I inspected the magistrates proceedings in the cases of all the persons in confinement under requisition of security by him for good behaviour, and passed such order, with my reasons at large in such case, as appeared just and proper. I was sorry to observe, that many of these people, had been confined for a very long period, some for upwards of two years, on insufficient grounds. The cases with which I was most dissatisfied, were those of persons doomed to the ignominy of a gaol, without any enquiry whatever having been made, into their general character; or whose character, habits, and means of livelihood, had been found on enquiry, to be good or unexceptionable, merely because their names were thrust into thanah confessions. This is a complete perversion, both of the letter and spirit of section 10. Regulation 22, 1793; which authorizes and directs the magistrates to examine, on oath, vagrants and suspected persons, and also any persons who may have a knowledge of their usual place of residence, occupation, or mode of obtaining their livelihood; and if there shall appear to him, grounds for supposing that they are disorderly or ill disposed people, he shall employ them, in repairing the public roads, &c. until they find security for their good behaviour, &c. or the magistrate shall be satisfied that they will of themselves, take to some service or employment, so as to obtain an honest livelihood. Even supposing the confession, not to have been fabricated, or obtained by improper means, and admitting it, to be evidence against others, which it is not; you would still have no authority as magistrate, to punish the specific offence, by condemning the offender to the public roads, till he finds security for his good behaviour. I cannot too strongly animadvert on a practice which, in its operation tears the bonds of society asunder; degrades and vilifies all ranks and classes, without distinction, and subjects every honest man to infamy and penury, by treating him as a rogue and vagabond. In requiring security for behaviour, you must look to general character; and by that, and that alone, you must be guided. If from the evidence before you, during an investigation into a specific charge, or otherwise, there should be grounds for supposing that the persons accused are disorderly or ill disposed people, or of general bad or dangerous character, it would then be your duty, in conformity with the section quoted, not to release them until they enter into sufficient security for their good behaviour, in such sum as you may deem it expedient to exact, under the particular circumstances of the case; observing it, as an invariable rule, to state the amount in your proceedings. But where nothing appears unfavourable to the general character of a person accused of a specific offence, you possess no power whatever to demand from him security for good behaviour; but he must either be committed for trial before the court of circuit, punished, or discharged, according to the evidence before you under the general Regulations. Your report exhibited several instances of persons improperly confined for security, on suspicion of specific crimes.

17. I found several prisoners in jail, under requisition of security; not for their good behaviour, but simply for their appearance, chiefly on the ground of their having been named in mofussil confessions. One of them (No. 2. of your list) had been in jail, from the second of May 1808. This illegal and objectionable practice of demanding bazir zamenee security from accused persons, previous to their discharge, appears to have been almost generally exercised where there was no ground, either to commit for trial, or to punish, or even to object to character. It attracted my attention, at an early period of the session, and I prohibited it in future.

18. The acting magistrate, in his report of prisoners in confinement for security, by order of the court of circuit, omitted to state under the provisions of section 11. Regulation 53, 1803, whether the accusation of a muchelka by any of the persons who had been confined for a year or upwards, under inability to give the security required, would, in his opinion, be sufficient to provide for the object intended. I nevertheless deemed it proper to call the whole of the prisoners before me, and examine the proceedings held by this court on their respective trials, as far as was necessary to ascertain the grounds on which they were required to find security. This was done with a view of determining, 1st. What prisoners, on consideration of the circumstances of their respective cases (of which circumstances, the magistrate must necessarily be ignorant) were proper objects of release on their muchelka, without security; leaving it to the magistrate to show cause to the court at large, why the prisoners should not be released on muchelka, either in consequence of misbehaviour during their confinement, or on other grounds unconnected with the trial.—2dly. What security in cases where the prisoners are not released on their muchelka, should, under the provisions of

of section 9, Regulation 8, 1808, be deemed substantial, to the satisfaction of the court. After duly considering the whole matter, you were furnished with detailed instructions on each of these points, and directed to report to the court at large, your objections at length to the release of any of the prisoners, whom the court do not consider it necessary, under the facts in evidence at the trial, to detain longer in jail.

19. In respect to the prisoners confined for security by order of the Nizamut Adawlut, who were reported *pro forma*, I had no correct means of forming a judgment; I contented myself therefore with hearing, what they respectively had to allege; and, directing that those who had tendered before me substantial security for their future good conduct, at the different thanahs, should be sent to the several darogahs of police, for the purpose of furnishing it. From this general rule, I except Muddun Roy (No. 50) who stated, that he had tendered security, in vain. It is unnecessary to remind you, that the two goyenudahs, by whom he was accused, were tried by order of the Nizamut Adawlut, and convicted at the present session, of conspiracy and perjury in this very case, and sentenced in conformity to Regulation 2, 1807. You have accordingly been directed to discharge Muddun Roy, on the security tendered by him, or immediately assign your reasons to the court at large, why you do not.

* These persons (some of whom have been confined for the last six years) are not to be set at large, without substantial security for their future good behaviour; but as the amount is not specified, I take the liberty of submitting to the consideration of the Nizamut Adawlut, whether an arbitrary discretion is not thereby left in the breast of the magistrate, to imprison indefinitely, or release at pleasure. The frequent change of magistrates has the necessary effect of precluding local and personal knowledge, in cases of this description; and they have not the means of exercising a sound discretion, in fixing the amount (especially where the order for detention is grounded, on suspicion of gang-robbery) because they have not heard both sides of the question. In some instances, excessive security will be demanded; in others, it will be unwarrantably low.

(Signed) E. W.

20. On looking over the calendars of persons apprehended and discharged, or punished, which were submitted to the court under section 17, Regulation 9, 1793, and section 22, Regulation 9, 1807, and reviewing your proceedings, I observed a few trifling irregularities, which have been pointed out to you; but there are two cases amongst them, which require particular notice. The one, is a case in which three travellers are stated to have been stripped of their property on the road, by a man who had given them poison; which was irregularly decided by your assistant, and does not appear to have been, sufficiently investigated. A farther inquiry is now, impracticable; but it is my duty to remind you, that in cases of such magnitude as this, your assistant (if referred to him at all) should be instructed under the provision of section 21, Regulation 9, 1807; to submit the matter himself. The other, is a mination, for the magistrate's decision, and not determine the matter himself. The other, is an instance of corporal punishment, inflicted by your assistant on a woman, for preferring a groundless complaint. This offence, as well as all others, which the magistrates are empowered to hear and determine, without reference to the court of circuit, (except theft) is punishable by fine, imprisonment, under sections 8 and 16, Regulation 9, 1793; and it is only in cases of petty thefts, which may not have been attended with aggravating circumstances, or committed by persons of notorious bad character, that the magistrates and other assistants are authorized to inflict corporal punishment, not exceeding thirty rattans. You will be careful that no deviation is made from this salutary rule in future, either by yourself or your assistant.

21. These are the only points to which it appears necessary for me to revert in this letter. For details of every description, I must refer you to the separate instructions, you have received at various periods, during the session.

22. I was much gratified, on visiting your jail, in observing the cleanly appearance of the different wards, and the care and attention which is evidently paid to the health and comfort of the prisoners. It is incumbent on me, also, to notice, in favourable terms, the conduct of that portion of your Aumleh who attended me, during the session; and my thanks are, at the same time, due for the facility of access to the foudary records, so obligingly afforded by yourself.

Allypore, }
11th Sept. 1810. }

I am,
Sir, &c.
(Signed)

E. WATSON,
A. J. C.

To GEORGE DOWDESWELL, Esq.

Secretary to the Judicial Department, Fort William.

Sir,

1. I have the honour to submit an abstract Statement of the cases of a heinous nature, which were brought before me, at the second quarterly session of jail delivery for the 24 Pergunnahs for the present year, according to the prescribed form.

2. The proof in all the cases of decoity, rested on confessions sent into the magistrate by the police darogahs, which were given in evidence against the prisoners, at their respective trials. An uncorroborated confession before trial, especially when taken by a native officer, is by far the weakest and most suspicious species of testimony, which can be adduced, even where there is no proof of its having been obtained, by improper means; but in all the trials before me for decoity, there were grounds to suspect, that the confessions brought against the prisoners had either been obtained, by false hopes and promises, or extorted, by the impressions of fear, or fabricated; recourse was seldom had to collateral circumstances, to strengthen

600. Appendix to Vth REPORT from The Select Committee on [No. 11.]

strengthen a confession, and whenever the attempt was made, it failed. Only one instance occurred, of a prisoner having confessed before the magistrate, a confession received from a thanah; and in this case, there was not merely sufficient evidence to warrant a belief that the confession was false, and afford ground to suspect that it had been confirmed by the prisoner, under the influence of improper means previously made use of towards him; but, the Nizamut Adawlut, to whom the trial was referred, and by whom the prisoner was acquitted, thought proper, under all the circumstances, to direct a public prosecution to be instituted against the police darogah and others, on a charge of conspiracy and perjury against the prisoner and others, named in the confession.

3. The offence of accusing or threatening to accuse innocent persons of crimes punishable with death or transportation, especially of the crime of decoity, with a view to extort money or chattels, or for other criminal purposes, and conspiring to convict them, by fraud and perjury, has, I apprehend, materially increased; but whether I am right or not, in this conjecture, it no doubt prevails, to a very serious extent. I had three cases of conspiracy and perjury touching decoities before me, at the session just concluded. In two of them, the prisoners were convicted and sentenced under the provisions of Regulation 2, 1807. The third ended in an acquittal, for want of legal proof, though strong suspicion existed of the guilt of the accused.

4. I take this opportunity of soliciting the instructions of government, in regard to my return to my station. At this season of the year, the only practicable mode of proceeding to Benares is by water, which will delay the period of my arrival, towards the middle of November. I propose therefore, with the permission of government, to defer my departure till the weather will admit of my travelling by land, so as to reach my station, about the close of the dusseya vacation.

Calcutta Court of Circuit,
19th September 1810.

I have the honour to be, &c.
(Signed) E. WATSON,
A. J. C.

ABSTRACT STATEMENT of Cases of a heinous nature, tried by the Court of Circuit for the division of Calcutta, at the Jail Delivery for Zillah 24 Pergunnahs, in the second quarterly session of 1810.

DECOITY.		MURDER.		ARSON.		HIGHWAY ROBBERY.	
N ^o of Trials.	N ^o of Prisoners.	N ^o of Trials.	N ^o of Prisoners.	N ^o of Trials.	N ^o of Prisoners.	N ^o of Trials.	N ^o of Prisoners.
8.	31.	2.	4.	—	—	—	—

Calcutta Court of Circuit,
19th September 1810.

To E. WATSON, Esq.
Acting Judge of Circuit for the division of Calcutta.
Judicial Department.

Sir,
Para. 1. I am directed by the right honourable the Governor General in council to acknowledge the receipt of a letter from you, dated the 19th instant, with its enclosure; and to transmit to you for your information, the enclosed copy of an Order, which has been issued to the superintendent of police, on the subject of your address.
2. In reply to the last paragraph of your letter, I am directed to acquaint you, that the Governor General in council authorizes you to postpone your return to your station, until the period noticed by you.

Council chamber,
29th September 1810.

I am, &c.
(Signed) G. DOWDESWELL,
Secy to Govt.

To W. BLUNT, Esq.
Superintendent of Police.
Judicial Department.

Sir,
Para. 1. I am directed by the right honourable the Governor General in council to transmit to you the accompanying copy of a letter, and its enclosure, from the acting judge of circuit in the division of Calcutta.
2. In that letter, Mr. Watson observes as follows: "The offence of accusing, or threatening to accuse, innocent persons of crimes punishable with death or transportation, especially of the crime of decoity, with a view to extort money or chattels, or for other

No. 11.] The Affairs of The EAST INDIA COMPANY. 601
"other criminal purposes; and conspiring to convict them, by fraud and perjury, has, I apprehend, materially increased."

3. The offence noticed by Mr. Watson, being of the most serious nature, and pregnant with the worst evils to society, the Governor General in council desires that you will communicate with the officiating magistrate of the 24 Pergunnahs, with the view of ascertaining whether it be still prevalent in the zillah; and if so, of devising the best means for the suppression of it.

4. His Lordship in council likewise desires that you will avail yourself of such opportunities as may occur, of communicating on the subject, with the other magistrates, with the view of ascertaining whether the offence in question exists in other parts of the country; and in case there shall be ground to suppose that it does exist, that you will submit to government such suggestions, as may appear to you best calculated for the extinction of the evil.

I am, &c.
(Signed) G. DOWDESWELL,
Secy to Govt.
Council chamber,
29th September 1810.

To J. SHAKESPEARE, Esq.
Register to the Nizamut Adawlut.

Calcutta first circuit.

Sir,
Para. 1. In continuation of my address of the 10th instant, I beg you will do me the favour to lay before the court of Nizamut Adawlut, the inclosed copy of a letter which I wrote to the magistrate of the 24 Pergunnahs, at the close of the second quarterly session of jail delivery, at that station, for the present year.

2. As it expresses my sentiments at large on all the points to which it appears to me necessary to advert, I shall not trouble the court, with any separate remarks in this report, but merely subjoin an abstract of the calendar, and a statement (drawn out in the prescribed form) of the prisoners convicted and sentenced by the court of circuit, without reference to the Nizamut Adawlut.

3. It is in my mind, however, of so much importance, that the Nizamut Adawlut should be fully apprized of the nature of the cases of all the persons whom I found in jail, under requisition of security, that I must beg leave to trouble them, in this instance, with details; and accordingly inclose copies of my proceedings in the cases noticed in the 16th, 17th, 18th and 19th paragraphs of my letter to Mr. Blaquiére.

I am, Sir, &c.
(Signed) E. WATSON,
A. J. C.
30th September 1810.

PS. Since the foregoing was written, I have received a letter from the secretary to government in the judicial department, under date the 29th instant, with enclosure, on the subject of an address from me of the 19th; copy of which, and of the address referred to, I have the honour to forward; and beg you will submit them to the court.
(Signed) E. W. A. J. C.

ABSTRACT of the Calendar, at the second quarterly Session of Jail Delivery for the 24 Pergunnahs.

CRIMES.	N ^o of Trials.	N ^o of Prisoners.	Prisoners convicted and sentenced by the Court of Circuit.	Prisoners acquitted.	Referred to the Nizamut Adawlut:	
					Trials.	Prisoners.
Murder - - - - -	2	4	- -	3	1	1
Decoity - - - - -	8	31	- -	27	3	4
Contumacy, under Regulation 9, 1808 - - - - -	1	1	- -	3	—	—
Conspiracy and perjury - - - - -	3	6	3	3	—	—
Burglary - - - - -	1	2	1	1	—	—
Theft - - - - - and receiving stolen property - - - - -	2	{ 2 }	3	—	—	—
Mayhem - - - - -	1	1	1	1	—	—
Assault - - - - -	1	1	- -	1	—	—
Bad character, and suspicion of decoity - - - - -	1	1	- -	1	—	—
	20	50	8	36	5	6

ABSTRACT

ABSTRACT STATEMENT of Prisoners punished, without reference to the Nizamut Adawlut, by the Court of Circuit for the division of Calcutta, at the jail delivery for Zillah 24 Pergunnahs, in the second quarterly session of 1810.

N ^o of Prisoners.	NAMES.	Sex.	Age.	Religion, and Cast.	Profession.	Crime established.	Sentence of the Court of Circuit.
1.	Sartuch	Male	33	Hindoo of the Bangdy cast.	Goindch	Conspiracy and perjury.	5 years imprisonment, with hard labour, ignominious punishment of tusheer, branded by the process of godena, and corporal punishment.
2.	Thakoor Doss	D ^o	31	D ^o cast Kybert	(Spices)		
3.	Seebog Missre	D ^o	25	Brahmin	Mendicant	Theft	20 stripes with the corah, and imprisonment and hard labour for 2 years.
4.	Ram Tunnoo Ghose	D ^o	24	Hindoo of the Gevallah cast.	Labourer	Maliciously wounding the prosecutor.	Imprisonment, with hard labour, for 3 years.
5.	Mooktaran Kybert	D ^o	30	Hindoo of the Kybert cast.	Servant	N ^o 3. Theft	N ^o 3. thirty stripes with the corah, and imprisonment, with hard labour, for 4 years.
6.	Gocul Purramaniah	D ^o	32	Hindoo of the Gunbunriha.	Shopkeeper	N ^o 6. Receiving property knowing it to be stolen.	N ^o 6. twenty stripes with the corah, and imprisonment, with hard labour, for 3 years.
7.	Ram Jemum Purreaul	D ^o	30	Brahmin	Mendicant	Burglary	20 stripes with the corah, and imprisonment, with hard labour, for 5 years.
8.	Bydonanth	D ^o	25	Hindoo Bangdy cast.	Pyke	Perjury	Branded by the process of godena, ignominious punishment of tusheer, corporal punishment, and 4 years imprisonment, with hard labour.

(Signed) E. W.
A. J. C.

Appendix, No. 12.

MR. SECRETARY DOWDESWELL'S REPORT ON THE GENERAL STATE OF THE POLICE OF BENGAL.

Extract BENGAL Judicial Consultations, 29th September 1809.

Secretary's Report.—Introductory Observations.

IT cannot be unknown to government, that I have for some time past, given a good deal of attention to the state of the police throughout the territories dependent on this presidency; and that I have sought for information on the subject, not only from the official reports which have passed through my hands, as secretary in the judicial department, but likewise, by private and personal communications with several of the officers of that department. The enquiry into which I have been led, has appeared to me more interesting, every step that I have advanced, from a contemplation of the magnitude of the evils which exist, or at least did very recently exist, in the country; and from the acknowledged and obvious importance of an efficient police, to the peace and happiness of society.

In the consideration of this question, I have had occasion to observe, that those evils were in some instances, to be ascribed to the supineness of the local magistrates; but that they were much more generally imputable, to the defects of the existing system. I trust, therefore, that this report will be suppressed, and consigned to oblivion, in the outset; or that the foregoing avowal of my sentiments will be taken, once for all, as an apology for any freedom of remark which may be found on any of the existing Regulations, in the following discussion.

Were this report intended solely for the consideration of the local government of this country, it would be superfluous to enter into details regarding the evils arising from the inefficiency of the police. As, unhappily, occasions have too frequently arisen to arrest their attention on this important subject; but as the arrangements suggested may possibly attract the attention of the honourable the court of directors, to whom those evils may not be so familiar, a brief exposition of them, must be deemed a necessary introduction to any plan which may be suggested for the general improvement of the police.

Were I to enumerate only a thousandth part of the atrocities of the decoits, and of the consequent sufferings of the people, and were I to soften that recital, in every mode which language would permit, I should still despair of obtaining credit, solely on my own authority, for the accuracy of the narrative.

In order, therefore, not to be suspected of detailing fictitious and imaginary horrors, I shall state little on this subject, which has not already received in some sort, the stamp of public authority, either at the hands of government, or of the highest criminal tribunal in this country, beyond the limits of the supreme court of judicature.

In the former report which I had the honour to submit to government on this subject, and which is recorded on the proceedings of the 13th June last, in speaking of the evils attendant on the crime of decoity or gang robbery, it was observed as follows:—"But robbery, rape, and even murder itself, are not the worst figures in this hideous and disgusting picture. An expedient of common occurrence with the decoits, merely to induce a confession of property supposed to be concealed, is to burn the proprietor with straw or torches, until he discloses the property, or perishes in the flames; and when they are actuated by a spirit of revenge against individuals, worse cruelties (if worse, can be) are perpetrated by those remorseless criminals. If the information obtained is not extremely erroneous, the offender*, hereafter noticed, who was apprehended, through the agency of Mr. Blaquiere's goyendas, at Patna, himself committed fifteen murders, in nineteen days; and volumes might be filled, with the recital of the atrocities of the decoits, every line of which, would make the blood run cold with horror."

On this point, Mr. Lumsden, in a Minute recorded on the same day as the report, observes as follows:—"That the existing system of police, has entirely failed in its object, and that the detestable crimes of gang robbery and murder are now equally prevalent, in every part of Bengal (the division of Dacca, perhaps excepted) as at any former period, are truths of too much notoriety to admit of dispute. The details of the enormities which are still committed with impunity, in the immediate vicinity of the capital of British India, as described in the report, are not too highly coloured."

* Gungaram Doss. He has been since convicted and executed. See within Title, No. 2.

THE prisoners were charged, with being part of a gang of decoits, who committed a robbery at the residence and factory of Mr. Faddy, an indigo planter in the Nuddea district; on which occasion, Ghowsee (a servant of Mr. Faddy) was murdered. Mr. Faddy and Mr. Lediard (who was on a visit to Mr. Faddy) and others, were wounded, and property to a considerable amount, was carried off by the robbers.

This attack upon Mr. Faddy appears to have been instigated, by the following circumstances:—The prisoners, Bishnaut, Buddea, Shaundass, and another person named Petumber, were convicted criminals, who had been banished under a sentence of imprisonment to Di-nagepore, from whence they effected their escape, and returned to Nuddea, where they again assembled a very numerous and powerful gang, and committed the most daring robberies and acts of cruelty, and created the greatest terror to the inhabitants. Mr. Faddy had been very active, in communicating to the magistrate such information as he could procure, for the detection and seizure of the principals of the gang, and at length, Panneh Cowne, his head Pyke, having obtained accurate information of the retreat of Petumber before mentioned, he, in conjunction with two of his relations, Meghye and Hisaboodeen, succeeded in seizing the offender, who, however, was severely wounded, in resisting his seizure, and died shortly after. This appears to have instigated the robbery and murder charged against the prisoners.

From the evidence in this case, it appeared that between 3 and 4 o'clock in the morning of the 27th September 1808, Mr. Faddy and Mr. Lediard were alarmed by the report of a gun, and on rising, found the house surrounded by decoits, who, in despite of all resistance (in which one of the gang was shot dead) forced their way into the bungalow, from all sides, and four of them, seized Mr. Faddy, after a considerable struggle, in which he was nearly strangled. Two of the prisoners wrested the gun from his hands. Mr. Lediard's gun having repeatedly missed fire, and he having received a severe spear-wound in his breast, was also disabled from further resistance; both gentlemen, remained entirely in the power of the decoits. During these transactions, the prisoner Bishonaunt repeatedly required Mr. Faddy to deliver up Panneh Cowne Pyke, who appeared to be the immediate object of their vengeance, and to point out, where his own money was. The decoits several times dragged Messrs. Faddy and Lediard to a short distance from the house, treating them with great insult and indignity; some, proposing to put them to death, and others, to put off their ears and nose; the prisoner Buddea in particular, having discovered that one of their gang had been shot, held a drawn sword over Mr. Faddy, and was on the point of striking, but was restrained, by the authority of Bishonaunt. At the approach of day, the decoits retired, carrying off all the arms in the house, about 700 rupees in cash, and other property, to a considerable amount. On their return from Mr. Faddy's house, they set fire to the house of Panneh Cowne, and murdered his two relations, Meghye and Himboodeen, the head of the former being found on the following day, suspended on a tree near the house.

The court of Nizamut adawlut, after a few proceedings, held on the 1st October, 1808, sentenced the prisoners to be hanged by the neck, and the body of the deceased to be buried.

The court of Nizamut adawlut, after a full consideration of all the circumstances and proceedings held on the trial, were fully satisfied of the guilt of the prisoners 1. 2. 3. 4. 5. 6. 7 and 8, in having been concerned in robbery, murder, and other acts of aggravation; and accordingly, under the discretion given by the *fatwa* of their law officers, sentenced each of the said eight prisoners to suffer death.

The prisoner Jumal not being convicted, but he lying under strong suspicion of being one of the gang, the court directed that he should not be released, without substantial security for his future good conduct, and appearance, when required.

THE prisoners were charged with being the principals of a gang of decoits, who, on the night of the 20th October 1808, attacked the village of Gadpokheria, in the district of Nagpore, and committed the following crimes:—1st. A robbery at the house of Premchund, and the murder of Bhyrob, his brother.—2d. A robbery at the house of Kalipaul, and the murder of Bhyrath, his brother, and Musumut Cheetra, his wife, by burning them to death.—3d. A robbery at the house of Sheebiswas, and burning to death, his mother Musumut Tegee.—4th. A robbery at the house of Musumut Kalender; attended with her murder.

From the evidence in this case, it appeared that the crimes charged against the prisoners, originated chiefly in motives of revenge, for evidence given by some inhabitants of the village, against some of the gang, on a late trial at Krishnagur. The evidence, among other matter, established the following facts:—That about 50 dacoits attacked Kalipaul's house when they found Bhyrob, and tied him to a stake before the house, when the prisoners Koraur Sirdar and Secuebhoo Dunnee, (telling Bhyrob that they "would teach him how to give evidence, against them again,") gave him several mortal wounds, by thrusting a spear through different parts of his body, and cutting him with a sword:—That a party of the robbers, then proceeded towards Premchund's house, whilst others, taking straw from the thatch of Kalipaul's house and lighting it, went into the house, from whence were immediately heard the screams of Kalipaul's brother and wife, for some time without intermission, crying out that they were burnt and tortured, and imploring the robbers for mercy:—That the robbers next went to the house of Sheobiswas, from whence also cries were heard:—That after midnight, when the robbers had departed, the body of Bhyrob was found near the stake, with several wounds on different parts:—That in the house of Kalipaul, were found the bodies of his brother and wife, apparently burnt to death, by the application of torches and lighted straw to different parts:—That the house of Premchund was found plundered:—That in the house, Sheobiswas his mother was found burnt to death, and in that of Mussumut Kalindee, she was found killed, by the thrust of a spear.

The futwah of the law officers of the Nizamut adawlut, declared the whole of the prisoners convicted of being concerned, either as principals or accomplices, in all the robberies and murders laid to their charge, and liable to discretionary punishment, by seaseet extending to death; and the Courthaving no doubt of the guilt of the prisoners, condemned them accordingly to suffer death.

9. Kunkye Kupally	Gang-robbery and murder.
Charges	Principal persons of a gang

THE prisoners were charged with being the principal persons of a gang of robbers, who, on the night of the 27th August 1808, attacked and plundered the house of Loharam, the prosecutor's

secutors' father, at Madhobpore, a village in the Nuddea district, and murdered the above-mentioned Loharam, together with Mussumut Coomona, the prosecutor's mother.

The Prisoners pleaded Not Guilty.

From the evidence on the trial, the murder of these persons appears to have been attended with unexampled cruelty. The prosecutor related the circumstances, as follows:—That about 12 o'clock on the night on which the robbery and murders took place, he was sleeping in a house at a short distance from that of his father, and being awake by the noise of robbers, went out, and saw that a party of about 50 decoits had attacked his father's house; that from fear, he concealed himself, in a plantain garden within 50 yards of the spot, from whence he saw the robbers drag out from the house, his father and mother; and after binding their hands and feet, apply lighted straw and torches to their bodies, demanding of them, at the same time, to point out where their money was concealed; that the unfortunate people assured them, they had none; but that the robbers proving inexorable, went into the house and brought from it, a quantity of hemp, which they twisted round the body of Loharam, and after pouring on it ghee, or clarified butter, to render it more inflammable, set fire to it:—That they then procured a quilt from the house, which they also moistened with ghee, and rolled round the body of Loharam:—That the prisoners 'Balka Sirdar, 'Nubboo Sirdar, and 'Kumkye Capally, at the direction of the prisoner 'Bulram Sirdar, threw the prosecutor's father on the ground, and keeping him down, with a which they held over his breast, set fire to the quilt:—That at this time, the unfortunate man were most shocking, the robbers continually calling on him to give up his money was, and he assuring them that he had none, and imploring them to take him to further cruelty, having procured some mustard seed, and torn up the flesh of Loharam's breast, by drawing a large bamboo several times, across it, pounded the mustard seed on the sores, with a view to make the torment more excruciating:—That, at the same time, the mother of the prosecutor was tortured nearly in the same manner, by the robbers tying hemp round her body, and setting fire to it, and dragging her about from place to place, by the hair of her head, calling on her all the while, to tell them where her husband's money was concealed; and also calling out on the prosecutor by name, to come and witness the state of his father and mother:—That these cruelties, together with the plunder of the house of Loharam and other ones adjacent, continued until between 3 and 4 o'clock in the morning, at which time, the robbers departed; and that the prosecutor, on going up to his father and mother, found them most dreadfully mangled, but still alive; that his father the prosecutor swore to have recognized, at the murder of his parents, in addition to 'Bulram Sirdar, 'Balka Sirdar, 'Nubboo Sirdar and 'Kumkye Capally, before mentioned, were:—'Dacooa Sirdar, 'Shookoor Peada, 'Madary Peada, 'Calichurn Ghose and 'Nubboo Sirdar; and he also specified 'Casinauth Bagdy and 'Gulda Barooge.

Several witnesses on the part of the prosecution (Inhabitants of the village) confirmed the circumstance related by the prosecutor.

The court in consequence, sentenced the prisoners convicted, nine in number, to suffer death.

AN accurate judgment of the nature of the evils in question, may be formed from the foregoing documents. It is not so easy to judge of their extent. The state of the police has been very different, in different zillahs; and in the same zillah, at different periods of time. Even the various parts of one and the same district, may not always be equally infested with the crime of gang robbery.—In transcribing therefore the following extract from the orders passed by government on the 30th June last, upon an enquiry made by Mr. H. Shakespear, into the prevalence of gang robbery in the tannah of Beenipore, that is, in about the 13th part of the district of Hooghly, it is proper to remark that there is substantial reason to believe that the crime in question, was not by any means, so prevalent in other parts of that district. On the other hand, there are grounds to apprehend that in the district of Nuddea and Rajshahye generally, the crime of decoity had at one period, become still more prevalent than it was in Beenipore, at the time to which Mr. Shakespear's report refers. The following is an extract from the orders passed by government on that report.

"The following appears to be the result of Mr. Shakespear's enquiries respecting the public offences committed within those parts of the tannah of Beenipore, to which his investigation extended, from the month of Bysaack 1215, to the month of Tyte 1216, (13 months.)

" Houses robbed	-	-	-	-	-
" Attended with the wounding of	-	-	-	-	104.
" The torture of	-	-	-	-	8
" And the murder of	-	-	-	-	3
					Persons.

After the foregoing exposition, which I have rendered as brief as the nature of the case would permit, I presume that any augmentation of expense which may be required for the suppression of a crime, so pregnant with evils, so fatal to the peace and happiness of society, will not for a moment, be thought an object. By augmentation of expense, I mean the immediate increase of establishments; for it appears to me demonstrable, that if the many appropriated to this purpose be productive of the end desired, that is, the reform of the police, it will ultimately be attended, even with pecuniary benefit to government.

On this question, the following observations of the Governor General in Council, appear to me to be perfectly in point; with this difference, that what is there stated with respect to the arrangements adopted in one district, viz. the jungle Mohauls, is to be considered applicable to the country at large.

"We apprehend, that a plan of that nature can never be duly appreciated, solely from the immediate expense attending it: considered only in that point of view, an argument may always be drawn, against the adoption of it. In order, however, to form a proper judgment on the question, it is to be considered, whether the more regular and certain collection of the public revenue, the prevention of disturbances, and consequently of the expense with which the suppression of them is ever attended, the saving of rewards for the apprehension of criminals; the prevention of loss by the robbery of remittances of public treasure, &c. do not in the aggregate, counterbalance the immediate expense, with which any such plan is attended."

The foregoing remarks premised; I now proceed to the immediate subject of this Report, which will be considered, under the following heads:

- Office of Superintendent of Police,
- Office of Magistrate,
- Darogahs of Police,
- Zemindars and others,
- Secret Service,
- Office of Superintendent of Police.

OFFICE OF SUPERINTENDENT OF POLICE.

This office, considered as an active and efficient establishment, has only existed since the enactments of Regulation IX, 1808, or from 4th November of that year. Previously to that period, it seems to have been supposed, contrarily I imagine to the practice of every well-governed state, that a local police, that is, the appointment of a magistrate in each district, on the aid of one or two European assistants, and of establishments of native officers, was adequate to the difficult task of discovering the haunts of gangs of decoits, of watching their movements, of forming plans for their apprehension, and of carrying those plans into execution. Had the depredations of this kind of criminals, been confined to particular districts, the principle of those arrangements would not have been so very erroneous; it is evident, however, that persons addicted to predatory habits, may wander from district to district, according as local and temporary circumstances may invite them: the consequence is, that after a magistrate may have watched the movements of gangs of decoits, and may have nearly matured his plans for their apprehension, those plans are entirely defeated by the emigration of the offenders to another district, where to his orders; where his immediate officers, instead of obtaining assistance and co-operation, would experience every possible obstruction from these classes of people; where, in other words, he has no efficient power; and where all further efforts on his part, to apprehend the offenders, must almost, without exception, be fruitless and unavailing.

We have frequently seen, that in consequence of the energy and activity of a particular magistrate, the district under his immediate charge, has been nearly freed from the depredations of decoits. In effecting that object, some of their number have, doubtless, been apprehended. By far the greater part of them have, however, on all such occasions, emigrated to other districts, where the qualities above noticed, did not exist in the same degree, in the local magistrates. The consequence has been, that the best directed efforts of those praise-worthy officers, have rather tended to relieve particular districts from the effects of decoity, than to free the country at large, from this intolerable evil.

The justness of the foregoing observations, may be established, by facts of very recent occurrence. The measures taken to relieve the districts of Nuddeah from the alarming height to which gang robbery had risen in that district, have been noticed in my former report, and are of course too well known to government, to require any recital in this place. In consequence of those measures, all the principal decoits, who were not immediately apprehended, retired; some, to the district of Hooghly; some, to the district of Burdwan; and some, as far as Backergunge. It is evident, therefore, that whatever relief the exertions made, might have afforded to the district of Nuddeah, the rest of the country would have been far from benefiting by them, had not the suppression of gang robbery been pursued in those districts also, in the same spirit in which it had been commenced in Nuddeah. The superintendent of police directed his particular attention to the apprehension of the gangs which had retired to Hooghly and to Burdwan; Mr. Blaquiere was invested with powers correspondent to those of the superintendent in Backergunge; and the magistrate of Nuddeah was invested with similar powers in Burdwan, with a view to the more effectual protection of the eastern part of that district. The experience hitherto obtained respecting the success of the exertions of those officers, justify the conclusion, that the most substantial benefits may be derived from the labours of the superintendent of police, combined with other arrangements, which will be submitted, under different heads of this report.

It is not, however, by a fixed residence in the vicinity of the city of Calcutta, that the important objects of the superintendent's appointment, can be accomplished. It is by proceeding, as often as his own discretion may suggest, or the wisdom of government may direct, to any part of his extensive jurisdiction, where his services may be required. It is, by visiting the cities of Moorshedabad and Dacca, and collecting at those places information respecting the state of the police, in all the circumjacent districts; it is, by visiting the northern frontier of the province of Bengal, or the southern extremity of Orissa, as occasion may require. It is, by these and similar means that the principal object of his appointment, the suppression of gang robbery throughout the lower provinces, can alone be effected.

It is stated in the letter to the Nizamut adawlut, dated 13th June last, "that the principal cause why the measures hitherto adopted for protection of the public against robbery by open violence, have been ineffectual, is the very defective information which government and the principal authorities under government possessed, respecting the actual state of the police."

The defect here noticed, may arise, either from the very imperfect information which the local

local magistrates themselves possess, respecting the state of the police, or from an ill-judged, but not an unnatural solicitude, to represent the districts, in the most favourable state possible. In either case, it appears quite impossible, that with the existence of such an office as that of Superintendent of Police, whose duty it will be, whether at the presidency, or in the interior of the country, to obtain every possible information respecting the state of the police of the different districts, government should remain long unapprized, of the prevalence of gang robbery, or of any public offence, in any part of the country, within the limits of the superintendent's jurisdiction.

On the grounds above noticed, it appears essential that the superintendent of police should be relieved, from the local duties of magistrate of the 24 pergunnahs. The superintendent, even when resident at the presidency, will find ample occupation, in considering and digesting the reports of the local magistrates; in collecting information from the zemindars, farmers, or their vakeels resident at Calcutta, and in forming and executing plans for the apprehension of public offenders. But a considerable part of the superintendent's time must be passed, as already noticed, at the other stations; and on all such occasions, it is of course impossible that he should discharge the duties of magistrate of the 24 pergunnahs.

REMARKS.

Extract of Orders to the Magistrates, dated 24th June 1809.

"I am directed to transmit to you the enclosed extract of a letter from the superintendent of police, together with the fore-mentioned, to accompany it in the Persian language; and to acquaint you that the right honourable the Governor General in Council desires that you will transmit punctually to the office of the superintendent, in the proposed form, the substance of all information obtained by you either from the darogahs or the zemindars or farmers, respecting the commission of any decoity, murder, arson, or highway robbery."

2. "You are desired to encourage the zemindars and farmers to furnish you with immediate intelligence of any occurrences of that nature, which may take place within the limits of their respective estates and farms. You will observe, that separate reports are to be transmitted to the superintendent, of intelligence obtained through their means, and of the information furnished by the darogahs of police."

3. "In the letter accompanying those reports, you will of course state to the superintendent, any observations which may appear to you calculated to facilitate the apprehension of public offenders."

Copy of Orders to the Acting President of the Board of Revenue, and Persian Secretary, dated 24th June 1809.

"I am directed to transmit to you the enclosed extract of a letter from the superintendent of police, and to acquaint you that the right honourable the Governor General in Council desires that you will encourage the zemindars and farmers, or their vakeels, who may be in attendance at your office, to wait upon the superintendent from time to time, for the purpose of furnishing him with any information in their power, respecting the general state of the police in that part of the country from which they come, or which may be otherwise known to them."

Extract of the Evidence of Gungea, submitted by the Magistrate of Agra on 20th May 1809.

Question. What is your name?—Answer. Gungea.

Q. Are you of the Budhick cast?—A. I am.

Q. What relation are you to Tara Budhick, who was confined in the jail at this station?—A. I am his sister.

Q. What mode of life did Tara pursue?—A. He was a professed robber.

Q. How do you know?—A. The whole of the cast of Budhicks are robbers.

Q. Where used Tara generally to reside?—A. He used to reside in the Nawaub Vizier's territory, but I do not know the name of the village.

Q. Had

If there be any truth in the evidence noticed in the margin, and the accuracy of it, might be confirmed by a variety of circumstances, there are grounds to apprehend, that some of the sirdars of banditti, who reside ordinarily, in some of our most western provinces, or perhaps beyond those territories, organize gangs for the commission of robberies so far as the province of Benares, or possibly the province of Behar. It is only, therefore, by the appointment of an officer, who can watch the movements of such offenders, through the whole sphere of their depredations, that any reasonable expectation can be entertained of their speedy apprehension; at all events, it is quite impossible that the exertions of the local magistrates, whose respective influence and power do not extend

REMARKS.

Q. Had Tara a gang of his own, or did he act under some other sirdar?—A. He acted under Seeva Budhick, who resides at Hatrass.

Q. How many men, has Seeva under him?—A. Upwards of one hundred.

Q. Do these men always go out in a body, for the purpose of plunder, or do they separate, into small parties?—A. They go out in one body.

Q. In what direction, do they usually plunder?—A. In all directions. They sometimes travel 200 and 300 coss.

Q. Used you generally, to live with your brother?—A. When I was young I used to live with him; but since I have married, I have lived separate.

Q. How long is it since you were married?—A. I was married about 25 years ago.

Q. Where is your husband, and where do you now live?—A. My husband died five years ago, and I now live in the territory of Dholepore.

Q. Does Seeva always go out with his gang, or does he remain at Hatrass?—A. He has resided at Hatrass for 10 years, and is in the habit of going out himself to plunder.

Extract from Bundelcund Magistrate's Letter of the 21st July 1809.
"The inhabitants of the village Murkahi are and have long been, notorious for their refractory spirit; and are said to live by expeditions of plunder into the Vizier's dominions, and possessions of the surrounding chiefs, and even into the Company's dominions in the Doab."

Extract of a Letter from the Magistrate of Etawah, dated 4th July, 1809.

"I beg leave to acquaint you, for the information of the right honourable the Governor General in Council, that the notorious rebel Rhimai, accompanied by about six hundred armed followers, attacked the village of Hauderbarry dependent on the Fyre Buddereah in Pergunnah Kas Gunge, on the morning of the 25th ultimo; and having burnt and plundered the village and killed six men and wounded eight others severely, he effected his escape into a jungle called koorhar, in the district of Ally Gheer, contiguous to Pergunnah Kas Gunge; and I have just received information from the officers of the police at that place, that he has now concentrated his force there, and threatens to plunder the whole of the Pergunnah, unless immediate measures are taken to prevent him."

"As the officers of police are by no means able to contend with, and much less able to protect the inhabitants from, the atrocious acts of violence of this powerful marauder; &c."

country, and possessing the information which, by the means noticed in a subsequent part of this report, it will not be difficult for him to obtain, would frequently be able to form plans with success, for the apprehension of persons engaged in such offences.

Government has already ordered a corps of irregular horse to be raised for the more effectual support of the police, in the ceded and conquered provinces; which corps is to be quartered at Furruckabad. This circumstance, combined with the geographical situation of Furruckabad, naturally suggests this place, as the proper station for the ordinary residence of the superintendent. In such case, it may be advisable that the duty at present entrusted to the local magistrate of Furruckabad, with respect to that corps, should be transferred to the superintendent. It is scarcely credible, that if proper means are employed by that officer, to obtain information respecting the designs and movements of banditti, with so powerful an engine as a corps of irregular horse at his disposal, he should not be able speedily to suppress the commission of robbery by open violence.—At all events, government by this arrangement will obtain, as in the lower provinces, accurate information respecting the state of the police in the different districts, which will enable them to adopt, from time to time, such measures for the protection of the public, as may appear necessary.

It is not however, in my judgment, sufficient to appoint a superintendent of police on the footing above stated, in the lower provinces, and another in the western provinces.—It also appears extremely desirable that government should possess the power of nominating joint superintendents, whenever circumstances may require it, in each of these divisions of the country. The permanent superintendents may be equal to the discharge of the ordinary duties of those stations. It is evident, however, that disorders may arise in different parts of the country, which may require the personal exertions of two or more officers, to suppress them.—As the latter officers, will be only temporary, the arrangement will be attended with little

The hands of robbers above noticed, are ordinarily not less numerous, than the gangs of decoits in the lower provinces, and possess a degree of intrepidity, far surpassing that of the latter. To attempt therefore, to meet the evil, with the ordinary establishments of police, consisting of a darogah and about 20 burkundazes, seems to be entirely out of the question. It is only by well-concerted plans, supported by military force, that the object in view can be effected. But the local magistrates, confined in their jurisdiction by the limits of a single district, are ill calculated (as already observed) for the performance of that duty. Let it be supposed, for instance, that a robbery is concerted within the district of Allygheer, that the gang collects in the different zillahs lying between that district and the district of Juanpore, and that the robbery is ultimately perpetrated, in the last-mentioned district; it seems evident that in such case, none of the local magistrates could act with effect, especially the magistrate of Juanpore, as the offenders would not probably enter his district until a few hours before the perpetration of the robbery. A superintendent, however, of police, having jurisdiction throughout that extent of

little expense to government. Whenever such nominations may take place, the occasional superintendents should be invested with the same powers, as the permanent superintendent.

It appears essential that government should also possess the power of determining whenever the superintendent or his temporary colleague may proceed in person into any of the districts, whether the local magistrate should continue to discharge the duties of that office, or otherwise. In ordinary cases, it may be most convenient that the zillah or city magistrate should continue to perform those functions. In other instances however, it may be essential that he should be divested of the discharge of them, and that the duties of the magistrate should be committed exclusively to the superintendent.

It remains to offer a few observations on the powers which should be exercised by the superintendent and his officers, relative to the local authorities of the different districts comprised within his jurisdiction. It must be evident to government, that the superintendent and his officers will be liable to great counteractions from the local police, and that consequently, the best concerted plans for the apprehension of criminals may be frustrated, unless they are armed with such authority as shall render all such attempts abortive.—For that reason, I would propose that the superintendent be invested with a certain controul over all the zillah and city magistrates within his jurisdiction; and that his officers be declared in a great degree, independent of the native local officers of police. The following are the principal rules, which I would recommend to be established with respect to this point:—

First,—That the zillah and city magistrates be required to conform to all orders which may be issued to them by the superintendent, in matters connected directly or indirectly with the discharge of his own official duties.

Secondly,—That the officers of the superintendent of police, be rendered independent, except in case of great enormity, of the local police authorities, and that the former be only held responsible for any acts of misconduct to the superintendent himself, whose duty it will of course be, to take cognizance of any cases of that nature.

Of course, some more specific provisions will be requisite on the latter point, should the principles of the present arrangement be adopted and carried into effect.

OFFICE OF MAGISTRATE.
No objections occur to the principles on which the office of magistrate, in the different cities and zillahs, has been constituted. The error was (as already noted) in supposing that this office was of itself, adequate to the suppression of public offences.

In the preceding section of this report, I have detailed the means which appear to me best calculated to obviate the inconveniences arising from the circumscribed jurisdiction of the local magistrates; and under the present head, I shall state the aids which may, I conceive, be obtained, in support of the local police, by means of such other European agency as we possess in the country.

One of the most efficient and (it might have been supposed) the most obvious, of those aids, is to invest the person in charge of one district with the ordinary powers of magistrate in the adjoining district.

The different zillahs being divided from each other, in many cases only, by an imaginary and frequently, a very ill-defined boundary, it is evident that great facilities of escape must be afforded to criminals, by retiring from one zillah to another, as may suit their convenience,—from the zillah in which they have committed offences, and where their crimes must necessarily have attracted the attention of the magistrate, to a district where the local authorities may have little or no knowledge, either of the offenders or the offences, or (which is too frequently the case) where they may find protection from some of the native officers of police. If, however, the magistrate of the first-mentioned zillah, could act with effect in the latter, the means of escape to such criminals, must necessarily be materially contracted.

I am aware of only one objection, which could be urged to a general application of this principle, which is, that it might occasionally create a collision of authority between the two magistrates. That it would be productive of that effect, when persons were actuated more by a puerile jealousy than by a real zeal for the public good, I cannot doubt; but that it necessarily leads to any such consequences, putting all personal considerations out of the question, is what I cannot discern. On the whole, however, it may be expedient that the arrangement in question, should only be adopted, according as circumstances may require it, and at the discretion, in each case, of the Governor General in Council. So long as the local magistrates shall perform the duties of their stations with effect, there can be little occasion for the interference of the magistrate of the adjoining district, or even of the superintendent of police; but whenever public crimes become prevalent in any district, it appears to me that both these aids may be resorted to, with great benefit and effect.

It is not solely on any general reasoning, that the arrangement here noticed is recommended. The benefits experienced from Mr. Blaquiere's co-operation in the districts of Nuddea, Jessore and Backergunge; the successful exertions made by Mr. Elliot (magistrate of Nuddea) in the district of Burdwan; and of Mr. Pattle (magistrate of Rajshaye in Mymensing) are all practical proofs of the substantial advantages, with which this plan is likely to be attended.

Another aid, which may be employed with considerable effect, is the deputation of assistants to those parts of a district, in which public crimes, especially gang robbery, may at any time, become prevalent. The principal causes of the prevalence of such crimes, are the supineness, and in some cases, the connivance, not only of the zemindars, farmers, and others, but of the police darogahs themselves. Considering the great extent of the different districts, it may be frequently difficult and sometimes impracticable for a magistrate residing at the principal station, to adopt any effectual measures for the apprehension of public offenders, and still more, for the detection of the abuses on the part of his police officers or others, by which the evil may have been prevented. This duty would however be easily performed by a capable

a capable assistant on the spot, and in all such cases, it may be advisable that the assistant should be invested with the powers of magistrate, to enable him to act with greater effect.

It may be observed on this point, as has been done with respect to the preceding question, that the benefits which may be anticipated from the frequent deputation of assistants on the footing above described, do not rest solely on opinion. Very considerable benefit was recently derived from the deputation of Mr. Ewer into the interior of the district of Rajshaye; and the magistrates themselves, appear so sensible of the advantages with which it may be attended, that the magistrate of that district recently again recommended, that his assistant should be deputed into the interior of the district on the public service; and the magistrate of Etawah submitted a similar recommendation for the deputation of his assistants into certain parts of that district.

I cannot conclude this branch of the subject without observing, that whatever arrangements be adopted, it is indispensably necessary that the magistrates should exert a much greater degree of personal activity than what, with very few exceptions, they do at present. By this remark, I do not mean to impute any intentional neglect of duty to the magistrates. On the contrary, I believe that they think that they have fully discharged the obligations of their public duty, in passing orders on the reports of the police darogahs, and in investigating charges which may be preferred by individuals. It cannot, however, in my judgment, be too often or too strongly inculcated, that there can be no police in this country, unless the magistrates will from time to time, visit the different tanahs, listen with their own ears, and see with their own eyes, instead of depending on the reports of officers, entirely unworthy of confidence or credit. By this suggestion, I do not mean that the magistrates should make regular circuits of their districts at stated periods, but that they should proceed instantly to any quarter of their jurisdiction, where they may have reason to believe that public offences are prevalent, or that abuses are committed by the darogahs, and above all, when they are least expected by those officers. An objection has, I believe, been sometimes made to such visits, grounded on the interruption which it might occasion in the conduct of the business of the civil court; but surely if the police, or the trial of civil causes, must experience interruption and injury, it is much better that the latter should suffer, than the former. It seems, however, to be a mistake, to suppose that either will ultimately suffer from that cause. It is, in fact, only by establishing an efficient and well regulated police, that the judge and magistrate (united as those offices are, in the same person) can never find time for the duties of the civil court. When public offences at any time, become prevalent in a district, the business of the criminal department is multiplied to such a degree, that it requires not only the undivided attention of one, but in many cases, of three or four persons to transact it.

DAROGAHS OF POLICE.
The zillah and city magistrates, like the justice of the peace in England, or in the city of Calcutta, are properly invested with considerable powers, being persons of education and character, and possessing some knowledge of the general principles of law. But the darogahs of police form a class of officers, to whom, if we consider their extensive powers, on the one side, and their general character and situation in life, on the other, I can find nothing in the smallest degree analogous, under our own constitution.

The darogahs are not only authorized to apprehend persons in the actual commission of public offences; to make immediate pursuit after such offenders; and to seize persons detected with the stolen goods in their possession (duties to which all subordinate officers of police are confined, under our laws); they are likewise empowered to receive charges and information respecting the commission of all crimes, public offences and misdemeanors, of whatever description, without any limitation as to the time when they may have been committed; to determine whether such charges or information shall be received on oath, or under a solemn declaration (a point of material importance, considering the prejudices of the natives with respect to an oath); whether it be proper to proceed against the party accused, by the immediate arrest of his person, or only by summons; to determine whether the case reference should be made on the subject, to the magistrate, to determine whether the case be bailable or otherwise, &c.; to fix the amount of the bail; to hold inquests on the bodies of persons, supposed to have died an unnatural death; to make or cause to be made, at their discretion, a local enquiry respecting the commission of any recent robbery or other violent crime; and finally, to apprehend, and send to the magistrates, individuals coming under the vague denomination of "vagrants and suspected persons."

The foregoing is, I believe, a tolerably accurate review of the general powers vested in the darogahs of police,—powers, which are of almost equal extent with those of a single justice of the peace under our laws; which never have been confided to any subordinate peace officers in England; and which indeed would not be tolerated for a moment, in that country.

To judge of the expediency of continuing to vest such extensive powers in the darogahs of police, it is of importance to enquire, how far the persons ordinarily appointed to fill those situations, are qualified for the discharge of the duties entrusted to them.

The darogahs of police are not chosen from any particular class of people, and consequently seldom, if ever, possess any previous instruction, as to the nature and extent of their duties, nor any habits of life calculated to enable them to perform those duties with effect. A bramini*, a sirdar, a moonshy, or even a menial servant, is each in his turn, a candidate for this situation. It is easy to conceive the degree

Extract of a Report from the 2d Judge of the Provincial Court for the division of Patna.

* "A Bengally brahmin, it will generally be admitted, is of all human beings the least qualified

of knowledge possessed by such persons. It is equally easy to judge, from their former habits of life, of their fitness for a situation, requiring on all occasions great activity, and

"qualified for the office of a police darogah, and yet I understand that the thanadar of Mozufferpore, and of two or three other police stations, are persons of this description," &c. &c.

Extract of a letter from Mr. Ernst, dated 14th June 1809.

"Thus it will be seen, that in the accompanying statement the number of dacoities in Benneepore, reported by the police officers, amount to 16; whereas, according to Mr. Blaquiere's mode of computation, it would be 33, being the number of houses or persons robbed."

in many, a very considerable share of personal courage.

Their agency, even in furnishing information respecting the commission of public offences; a duty which requires no particular exertions or capacity, is totally ineffectual. In the tannah of Benneepore, in the district of Hooghly, only 33 dacoities had been reported to have taken place, from Bysack 1215, to Jeyte 1216, a period of thirteen months; whereas it appeared from a local inquiry made by Mr. H. Shakespear, that in those parts only of the tannah to which his investigation extended, 104 houses had been robbed during the above-mentioned period of time, attended with the wounding of - 8 }
torture of - 3 } Persons.
murder of - 5 }

Happy, however, it would be, if the defects already noticed were the greatest, to be found in the character of the police darogahs. The vices which render them a pest to the country, are their avarice, and addiction to every species of extortion.

In speaking of this class of officers, the late magistrate of Hooghly (as noticed in my former report) observes as follows:

"All descriptions of police officers require to be narrowly watched; and it is only by this means, and by making severe examples among them, when they are guilty of misconduct, that they can be kept to their duty. During three years that I was at Burdwan, I punished several police officers myself; and I committed for trial no less than eleven darogahs, who were all convicted before the court of circuit, and sentenced to different terms of imprisonment, from three months to three years. Since I have been at Hooghly, four darogahs have been punished and dismissed from their offices, and four more, will be tried before the court of circuit in the present sessions. I have found the good effects of these measures of severity; and situated as the police officers are, it cannot be expected that any better sentiment than that of fear, should keep alive a sense of duty, amidst all the temptations which surround them."

By an abstract which I caused to be prepared from the records of my office, it appears that 84 darogahs were dismissed from their offices for misconduct, between the periods of the 1st January 1808, and the 31st August 1809; and that seven of those persons, were ordered to be tried before the criminal courts, on account of the aggravating circumstances with which the offences committed by them were attended.

The number of persons so punished, will doubtless appear considerable; but great as it is, I believe it bears no more proportion to the number of offences actually committed by the darogahs, than the number of crimes reported by them, bears to the number of crimes actually perpetrated within the limits of the different tannahs.

The natural remedy for this evil is to simplify the duties of the darogahs, and to confine them to the exercise of such functions, as are essential to the immediate maintenance of the peace of the country.

The offences of which the darogahs in some form or other take cognizance, may be reduced to four heads, — 1st. Petty offences, such as inconsiderable assaults, abusive language, &c. which are punishable by the magistrates. — 2d. Bailable offences, such as forgery, adulteries, as murder, robbery by open violence, &c. — 3d. Actual breaches of the peace and serious affrays; and, 4thly, the more heinous crimes, as murder, robbery by open violence, &c.

With the impression which I have, respecting the general character of the darogahs, and the intolerable vexations with which their interposition is attended, I cannot hesitate in recommending, that they be precluded from all interference whatever in future, in any of the special warrant in each case, from the magistrate; and that individuals having charges or complaints to prefer of that nature, institute them in the first instance, at the magistrate's cutcherry. I am aware that persons may sometimes experience inconvenience, from the necessity of proceeding to the magistrate's cutcherry to prefer a complaint; but I am not certain on the whole, that this may not prove a very salutary check to litigation. Confident I am, that if it be an evil, it is a much smaller one, than that which arises from the exactions and oppressions of all kind at present committed by the darogahs.

The third and fourth classes of offences comprehend actual breaches of the peace and serious affrays, — theft, arson, counterfeiting the coin, house-breaking, robbery, and murder; in which cases, no restrictions can, consistently with the peace of the country, be imposed on the agency of the darogahs, who should on the contrary be encouraged, and required to make every exertion for the apprehension of offenders, either *flagrante delicto*, or on formal complaints preferred by individuals.

The darogahs, however, at present possess by far too great a latitude of action, in cases of homicide, or their powers are very ill defined by the existing Regulations. It appears to me that in cases of murder and manslaughter, they should uniformly send the party accused under safe custody to the magistrate, and that in cases of accidental and justifiable homicide, they should as regularly admit the party to bail.

On this branch of the subject, I have only to add, that from the enquiries which I have made, it appears to me indispensably necessary, that the course of proceeding prescribed for

for the guidance of the darogahs by Section 18, Regulation IX, 1807, should be considerably modified. I do not mean with respect to the inquiries on dead bodies; but with respect to robberies, and the consequences with which they have been attended. These investigations are almost uniformly, I believe, a source of exaction. That, however, is not the greatest evil with which they are attended. In the confusion and alarm incident to a recent robbery, attended frequently, as has been seen from the above reports on trials, with murder and the most horrid cruelties, the inhabitants of a village are required to give information respecting those atrocities. Some of them, intimidated by the spirit of revenge by which they know that the decoits are usually actuated, deny all knowledge on the subject; others, in the agitation and alarm naturally occasioned by the perpetration of such offences, give inaccurate and inconsistent accounts of the circumstances attending them; — brought, in cooler moments of reflection, before the courts of judicature, all those persons, may be capable of giving (and frequently do give) clear and consistent accounts of the circumstances attending the robbery. Their evidence is however then, contrasted with their former declaration, rejected as fabricated, and the witnesses themselves perhaps committed for perjury.

To remedy this inconvenience, I would propose that on the commission of any recent robbery, the darogah should be required (as at present) to proceed to the spot, and furnish a report under his own signature, of the nature and circumstances of the case; but that it be left entirely optional with the villagers to attest a soorut haal, or not, as they may deem proper. In cases in which no apprehensions may exist of future consequences, it is natural to conclude that they will have no hesitation in signing such instrument. When such impressions may prevail in their minds, the soorut haals may lead to error; but cannot be productive of any beneficial effects. If I am not greatly deceived, the rule, as it at present stands, has obstructed very materially the course of criminal justice.

ZEMINDARS AND OTHERS.

Different opinions have been entertained respecting the services which should be rendered by the zemindars, farmers, and by other proprietors and managers of land, in support of the police. Some persons have contended, in defiance I think of the known character of the people, and certainly, in opposition to all the experience obtained of their conduct previously to the establishment of the system of 1793, that the above classes of our subjects ought to be rendered the principal, if not the sole instruments, in the maintenance of the public peace. Others, again, are of opinion, that if the zemindars and others be invested with any share of power with respect to the police, they will not only abuse it as peace officers, but likewise render it an engine of oppression, in the collection of their rents.

Extract from the preamble of Regulation XXII. 1793.

The clause in the engagements of the land-holders and farmers of land, by which they were bound to keep the peace, and in the event of any robbery being committed in their respective estates or farms, to produce both the robbers and the property plundered, having not only been found nugatory, but in numerous instances proved the means of multiplying robberies and other disorders, from collusion which subsisted between the perpetrators of them and the police officers entertained by the land-holders and farmers of land, in virtue of the clause above mentioned, the Governor General in Council, with a view to afford that protection to the persons and property of the people, which is so necessary to their happiness and to the public welfare, was pleased to pass certain Regulations on the 7th December 1792. Those Regulations are now re-enacted with alterations and amendments.

every individual, to aid, according to the extent of his means, in the apprehension of public offenders, I do not conceive that any natural right would be infringed by rendering the different classes of people above noticed, especially responsible for the immediate communication of intelligence of all serious offences to the proper officers. — This principle is in fact already recognized in Sections 12, 13 and 14, Regulation IX, 1808, with respect to proclaimed decoits; and all that seems to be required is, the extension of it, to all murders, robberies, and other heinous crimes. By these means, without investing the zemindars and others with any actual power respecting the police, we should obtain full information respecting the commission of public offences. It is to the defect of that information, more than to any other cause, that the present imperfect state of the police is to be attributed.

By the existing Regulations, the zemindars and others in the province of Bengal, are declared responsible for all robberies which may have been committed "with their connivance, or in which they may have received any part of the property stolen or plundered, or harboured the offenders, aided, or refused to give effectual assistance to prevent their escape, or omitted to afford every assistance in their power to the officers of government for their apprehension;" and in the province of Benares, and in the Ceded and Conquered provinces it appears to have been intended to render the zemindars and others, in a more especial manner responsible for all such offences. But in both cases, the

Section III. Regula
XXII. 1793.

Section III. Regula
XVII. 1795.

Section III. Regula
XXV. 1803.

the rules are clogged with so many provisos, that I doubt whether a single instance can be adduced, (notwithstanding the suspected connivance and acknowledged negligence of the zemindars and others, in all matters respecting the police) of the penalties prescribed for such misconduct being enforced against them. It consequently follows, that the rules in question, may be rescinded without inconvenience.

Under the present head, I must beg leave to advert to Regulation XII, 1797, for the appointment of police aumeens in the province of Bengal, Behar and Orissa, extended to Benares, and to the Ceded and Conquered provinces by Regulation XIV, 1807:—Those rules have likewise, with the exception of the district of Moradabad, proved a mere nullity; and if I may be permitted to express myself freely, this is the best consequence with which they would have been attended.

In the foregoing remarks, I have drawn what appears to me to be a just character both of the zemindars and the darogahs.—I have at the same time, endeavoured to show the inexpediency of vesting any share of actual power, in the former, and the absolute necessity of circumscribing materially, the authority of the latter. By the appointment of police aumeens, it was proposed to unite the influence of the zemindars with the power of the darogahs. The persons acting in that capacity, were not to receive any salary, nor even the pay of their establishments: consequently, they would have been entirely free from the ordinary checks arising from the apprehension of the loss of authorized emoluments, in the event of their dismissal from office.

Other reasons might I think, be urged against the provisions of the Regulation. Scarcely any persons have been found willing to accept the office on the prescribed terms, and the Regulation has consequently proved nugatory. It cannot require further argument to recommend that it be rescinded *in toto*.

It would be an omission, not to notice in this place, the village or zemindarry pikes, to whom should be added, the pikes and burkundosses in the service of merchants and others. The character and situations of these people, rendered it extremely difficult to convert them into faithful and efficient instruments of police. With respect to their character, they are watchmen and robbers alternately. In regard to their situation in life, selected and paid as they are, by individuals, it must of course be difficult to render them subservient in the proper degree, to the controul and authority of the magistrates. Instances however are not wanted, in which this class of people have rendered very beneficial services, in the apprehension of public offenders. If they possessed the will, in the same degree as they possess the means for that purpose, they might become a most powerful instrument of police, from their personal courage and local knowledge. The best means of rendering this class of people efficient are, I think, stated in section 13, Regulation XXII, 1793, except that the register ordered to be made of their names, should be submitted to a very different authority than that of the darogahs.

Section 13, Regulation XXII, 1793.

All pykes, chokedars, pansbauns, dusades, negabans, harces, and other descriptions of village watchmen, are declared subject to the orders of the darogah: he shall keep a register of their names, &c. &c.

I am afraid, likewise, that the rule, as it now stands, is imperfectly attended to in practice. To remedy this inconvenience, and to render this class of people, including, as above noticed, the pykes and burkundosses of individuals, as efficient as the nature of the case will permit; I beg leave to submit the following suggestions, which will be found to be nearly conformable in substance, to an existing provision in the Regulation for the support of the police in the district of Cuttack.—1st. That the collectors be required to form complete registers of the lands at present assigned for the support of pykes, and other village watchmen under the superintendence of the board of revenue and board of commissioners, and to transmit copies of those registers to those boards, respectively.—2d. That the magistrates be required to obtain annually from the zemindars, farmers, merchants and others, a correct register, specifying the names of all pykes and other village watchmen for the time being, and to transmit copies of them to the superintendant of police.—3d. That the magistrates be required to make the best disposition which the nature of the case will admit with respect to those persons, by subjecting them to the controul of the darogahs within whose jurisdiction they reside; by ascertaining, and as far as depends upon the magistrate, by regulating their place of residence; and by nominating, in cases appearing to require it, a zemindar or sirdar, to be paid by government, for the more immediate superintendence of the conduct of this class of people.

SECRET SERVICE.

In matters of police, it is I believe much more common to employ spies, than to acknowledge the use of those powerful but dangerous instruments.—Under these circumstances, I should be disposed to pass the question over in silence, did it not appear to me that a general declaration of the sentiments of government was indispensably necessary with respect to that point. Those sentiments have indeed been to a certain degree, already explained to the court of Nizamut adawlut. Opinions, however diametrically the contrary, are both entertained and avowed by some of the judicial authorities, especially by the court of circuit for the division of Moorshedabad.

A formal decision on this point, consequently appears to me requisite, in order that the employment of spies may at once be prohibited, or that the opinions of a few individuals, may not be suffered to clash with the general system of the government. Situated as the courts of circuit are, the expediency or inexpediency of employing spies, and the good or ill use which may be made of those instruments, must be brought under their consideration.

consideration, in not less perhaps than one-half of the trials which may come before them. It is consequently essential that they should not only be apprized of the sentiments of government on this point, but that they should be compelled to sacrifice any preconceived opinions to the general system, which may be established. Without uniformity in the leading principles of the police, it would be in vain to expect permanent or substantial benefit from any new arrangements. The following observations may have some tendency to show the advantages which may be drawn from this species of agency.

About twelve months have now elapsed, since the disturbed state of the district of Nuddea began to attract the particular attention of the Governor General in Council. Since that time, many sirdar decoits have been apprehended by means of spies; some in the district of Nuddea, some in Jessore, some in Backergunge, and one, in the city of Patna, at the distance of 500 miles from the presidency. It is in the highest degree probable, that many of those offenders would never have been apprehended, without the agency of hired informers. Certain it is, that they could not have been taken so soon, as they have been by those means.

Turning our eyes to those countries in which the police has attained any considerable degree of improvement, it appears to me that this end has been accomplished almost solely by espionage, and that the improvement, has almost universally been proportioned to the skill with which this powerful engine has been employed.

Negative as well as positive proofs may be adduced, with respect to this point, in the district almost under our immediate inspection. The person, who has manifested the strongest dislike to the employment of spies, is Mr. Ernst, the late magistrate of Hooghly.

Extract of a letter from Mr. Ernst, of the 20th May 1809.

Para. 12. "It will be found that the number of decoits who have been apprehended and committed for trial during this last period, exceeds in proportion the result of the preceding year; some of the decoits appear to have come from Nuddea, and I am of opinion that the emigration of decoits from that district, in consequence of the extraordinary measures which have been adopted to apprehend them, presents the most formidable obstacle that I have to encounter in my endeavours to suppress the crime of gang robbery in Hooghly. There is a very general impression among the natives, and I have found reason to believe, that many of the decoits of Nuddea have escaped from that district, and are now infesting the neighbouring jurisdiction."

Extract of a letter from Mr. Ernst, of 4th June 1809.

"If, after all, there has been an increase of decoity in this district in the past year, it is probably to be ascribed to the same causes, whatever they may be, which produced so much decoity in Nuddea;—to the relative situation of Hooghly, which is only separated from Nuddea by the river; to the seizure of many of the principal decoits in Nuddea, and to the dispersion of their gangs in the time of Mr. Maun; and to the emigration of many decoits from that district, in consequence of the extraordinary measures which were taken against them some months ago by Mr. Blaquiére and Mr. Leyden, and by our agents and goondas. This supposition is not merely a conjecture; several decoits who were apprehended at different times in the course of last year, having been ascertained to have absconded in Nuddea."

With respect to espionage, three questions occur.—1st. As to the persons who should be employed as goyendas or spies;—2d. The mode in which they should be remunerated; and, 3d. The mode in which their services may be rendered useful, without danger of abuse.

In regard to the first-mentioned point, at every jail delivery some of the persons concerned in robberies, escape legal conviction, but are ordinarily detained in confinement, on account of their bad character, until they can give security for their future behaviour. These persons are almost uniformly willing to engage, as spies in the service of the magistrates.

magistrates. They know the haunts of all the principal gangs of decoits in a district, and the persons of the sirdars; and, if properly remunerated, are both willing and able to effect their apprehension.

The proper mode of remunerating them is, by a small monthly allowance for their immediate subsistence, and the payment of a sum of money (suppose from 100 to 300 rupees), for their agency, in the seizure of any criminals whom the magistrate, on the grounds of public notoriety, or of specific charges preferred, or information lodged by individuals, or on any other authorized ground, may have deemed it his duty to order to be apprehended. Those rewards should uniformly be paid on the apprehension of the accused or suspected persons, and not on their conviction before our criminal tribunals;—a mode which is sanctioned, indeed, by the existing Regulations, but which appears calculated to lead, in many cases, to the oppression of innocence and the perversion of justice.

With regard to the other point above noticed, that is, the mode in which spies should be employed, I imagine that it must be clearly understood, after the discussion which the question has already undergone, that they should never be invested with a particle of power, and that their character as spies, should never be confounded with that of the ordinary officers of police, whose principal duty of course is to apprehend offenders. I am not aware that the course which should be observed in cases of this nature, can be stated in clearer terms, than in the following extract of a letter from the register of the Nizamut adawlut:—

“The established duty of the goendras, is to discover the haunts of the decoits, to watch their movements; to mix with them occasionally, with the view of obtaining accurate intelligence respecting their operations and designs for their employer; to communicate to him the result of their observations and enquiries; and, finally, to point out to the goendras, who are usually regular police officers, the persons of the individuals whom the magistrate, in the discharge of his public functions, may order to be apprehended.”

At the same time, it seems essential to distinguish between informants, in the first instance, before a magistrate, and prosecutors in a subsequent stage of the business, whether before the magistrate or the court of circuit. However circumspect a magistrate ought to be in admitting or acting upon information lodged by persons of bad or suspicious characters, such information cannot, I think, consistently with the maintenance of an efficient police, be generally nor indeed often rejected. In all such cases, it must depend upon the discretion of the magistrate to allow up the information so lodged until he shall have obtained satisfactory and legal evidence of the facts alleged, or shall deem the charge groundless, and to dispose of the case accordingly. In cases, however, in which the informants, whether hired spies or others, may not be themselves the persons aggrieved, it cannot be necessary or proper that they should appear in the characters of prosecutors, in a more mature state of the business, either before the magistrate or the court of circuit. On all such occasions, the prosecutors should of course be either the individuals who may have themselves been robbed, or the relations of persons murdered, or the vakeel of government, under the directions of the magistrate. With that course of proceeding, I am at a loss to conceive how any ill consequences can arise from the agency of spies or secret informers.

Extracts of three Letters from the 2d Judge of Calcutta Court of Circuit, on the case of the Sessions in Jessore, Nuddea, and Hooghly, dated in July and August 1809.

“As far as I could learn whilst there (Jessore), the crime of decoity had previously been mostly confined to those parts of the zillah bordering on the Nuddea, Rajeshahye, Dacca, and 24 Pergunnahs districts. But the statement itself, is a satisfactory proof that the commission of his crime has diminished considerably, since last sessions of that district; and I have no doubt that the operation of Regulations VIII and IX, 1808, aided by the activity and vigilance of the magistrates, will in a short time suppress the crimes of decoity and highway robbery;—indeed, such has already been the exertions of the magistrate of that district, that of late decoity has hardly been heard of; and during the time I was at that station, no person was sent in to him, charged with that offence.”

“(Nuddea).—I am happy to state, that owing to the operation of Regulations VIII and IX of 1808, and the activity and vigilance of the magistrate, the crimes of decoity and highway robbery have been nearly suppressed, at least at present; as there does not appear (as far as I could learn) to have been a single offence of those descriptions committed

The foregoing are the principal rules which should I think be observed, in the employment of spies; and under those restrictions, and with only common circumspection on the part of the magistrates, it does not appear to me that the agents can ever commit any great abuse: of their efficiency, no doubt can be entertained. If the principal sirdars, who with their gangs lately infested the districts of Jessore, Nuddea, and Hooghly, and not unfrequently extended their depredations to other places, have been apprehended;—if several of them, have been tried and executed;—if a state of security and exemption from public robbery, has at length been happily established in those districts; that end has, in a great degree, been accomplished through the agency of secret informers.

It may be the best of others, to be trebly alive to the dangers of an affray, or of an act of extortion on the part of informers. Of such offences, one solitary instance is known to have occurred, the last twelve months; a period during which they have been employed to a greater extent than ever before were in the country. In this species of philanthropy, I must profess myself to be, in a considerable degree, a stranger. But if I can be instrumental by this report, and by the means which it proposes to employ, to the suppression of the heinous crimes of robbery, rape, arson, torture, and murder,

committed in that district in the month of June.”

“(Hooghly).—Even the greater part of the recent commitments in this district, may be attributed to the active measures lately pursued in the Nuddea and Jessore districts, which naturally induced many desperate fellows to cross over the river into the Hooghly and Bardwan zillahs, to avoid being apprehended; where they continue to pursue their depredations on the public, until seized by the latter magistrates; there are many of this description who have been lately tried, included in the statement.

“I am happy to add, that during my stay at Hooghly, which was almost a month, not more than one decoity had been heard of in that district.”

CONCLUSION.

I HAVE now stated all the measures which suggest themselves to my mind, for the improvement of the police, without entering into minute details, or deviating into a course which might be thought foreign to the subject. I am satisfied, that if those measures be adopted, they will be attended with considerable benefit, in the suppression of the crimes most injurious to the peace and happiness of society; an opinion which I express with the greatest confidence, as it is founded on practical experience of the system now recommended, so far as the existing regulations would permit. I am at the same time sensible, that a great deal more must be done, in order to eradicate the seeds of those crimes: the real sources of the evil lies in the corrupt morals of the people. Under these circumstances, the best laws can only have a partial operation.

If we would apply a lasting remedy to the evil, we must adopt means of instruction for the different classes of the community; by which they may be restrained, not only from the commission of public crimes, but also from acts of immorality, by a dread of the punishments denounced both in this world and in a future state, by their respective religious opinions. The task would not perhaps be so difficult, as it may at first sight appear to be. Some remains of the old system of Hindoo discipline still exist. The institutions of Mahomedanism of that description, are still better known. Both might be revived and gradually moulded into a regular system of instruction, for both those great classes of the community; but I pretend not to have formed any digested plan of that nature, and at all events, it would be foreign, as above noticed, to the immediate object of my present report.

It affords to me sensible satisfaction, amidst the want of support which the present plan has experienced on the part of some of the judicial authorities, and the direct opposition of others (a fate which experience has already shown, that it did not merit) to be able to bear testimony to the ardent zeal and operation of some gentlemen in that department. Among those persons, I deem it incumbent on me to name Mr. Guthrie, Mr. Eliot, Mr. James Pattle, and Mr. C. Patton, to whose services government appears to me greatly indebted for the present tranquil state of the districts of Nuddea, Jessore, Rajeshahye, Hooghly, and the 24 Pergunnahs.

It would likewise be an act of injustice, not to notice the very useful services of Mr. P. Andrews, by whose zealous exertions several of the principal offenders have been apprehended, and have suffered the penalties due to their atrocious crimes.

I feel myself still more particularly bound to mention Mr. Blaquiere. If a state of peace, tranquillity and confidence, has succeeded in most of the districts contiguous to Calcutta, to the most dreadful outrages and unprecedented cruelties; and if the foundation has been laid of a general system of police, which shall afford effectual protection to the lives and property of the community;—those advantages are in a very great degree to be ascribed, to the unwearied exertions and uncommon skill manifested by Mr. Blaquiere, in the discharge of the public duties entrusted to him.

(Signed) G. Dowdeswell,
Secy to Govt.

Sept. 22, 1809.

THE foregoing Report having been read on the 26th instant, the Secretary was directed to write the following Letters on that date, to Mr. Blaquiere and Mr. P. Andrews.

Nº 2.—To W. C. Blaquiere, Esq. Acting Magistrate of Nuddea, Jessore, Hooghly, and Backergunge.

Sir,
GOVERNMENT having recently had under its consideration, the present state of the police in the lower provinces, I am directed to acquaint you, that the hon. the Vice-President in Council considers it only an act of justice, to entertain of your services, in the suppression of the

the heinous crime of gang robbery, and in the amelioration of the general state of the police in those districts in which you were appointed to officiate as magistrate, especially in the district of Nuddea, where that crime was most prevalent, and attended with the most fatal consequences.

2. Under the supposition that some expenses may have been incurred by you, in the performance of the above-mentioned duties, the Vice-President in Council has directed the Sub-Treasurer to pay to you the sum of 6,000 R^s on that account.

The Vice-President in Council has been pleased to authorize you to draw, in addition to your established allowances, an extra allowance of 500 R^s per month, to defray any additional personal expense to which you may be subject, so long as you may continue to officiate as a magistrate in the above or in any other districts in which your services may be eventually required.

I am, &c.

(Signed) G. Dowdeswell,
Secretary to Government—Judicial Department.

Council Chamber, Sept. 26, 1809.

N^o 3.—To Mr. P. Andrews.

Sir,
GOVERNMENT having recently had under its consideration, the present state of the police in the lower provinces, I am directed to acquaint you, that the hon. the Vice-President in Council considers it an act of justice, to communicate to you the high sense which he entertains of the services rendered by you, in co-operation with Mr. Blaquiere, in the suppression of the heinous crime of gang robbery, especially in the district of Nuddea.

2. Being solicitous to continue to the public the benefit of your services, and to add to your meritorious exertions the weight of an official character, I am directed to acquaint you that the Vice-President in Council has been pleased to appoint you assistant under the general Regulations to Mr. Blaquiere, in his capacity of magistrate of the 24 Pergunnahs, and of acting magistrate of the zillahs of Nuddea, Jessore, Hooghly, and Backergunge, with a salary of 500 R^s per month, to take effect from the 1st instant.

I am, &c.

(Signed) G. Dowdeswell,
Secretary to Government—Judicial Department.

Council Chamber, Sept. 26, 1809.

The Vice-President in Council observes, that orders will hereafter be passed by government, upon the important suggestions contained in the foregoing Report.

Ordered, That the Report, in the meantime, lie for consideration.

Appendix, No. 13.

POLITICAL SURVEY OF THE NORTHERN CIRCARS,

By JAMES GRANT, Esquire;

Transmitted by the Bengal Government, in the year 1786, to the Court of Directors.

To the Honourable WARREN HASTINGS, Esq.

Governor General, &c. Council, in their Secret Political Department, Fort William.

Hon^{ble} Sir and Sirs,

CONCEIVING it to be one of the primary duties implied by the tenor of my commission as public minister to the Nizam's court, to learn the political situation of the different independent states of the Deccan, with which we were or might eventually be, at enmity or in alliance, as well as to ascertain the value and relative circumstances of the British territorial dependencies in the neighbourhood, to the end, that if the fortune of war, (always precarious,) should, contrary to the experienced judgment of intelligent rulers vindicate the gloomy apprehensions of the multitude, previous to the battle of Porto Novo, and become so far unpropitious to the national cause, as to authorize or impel a sacrifice to be made for the attainment of peace, we might be at least enabled to enter on the business of negotiation, with some certain precise knowledge in political arithmetic.

But the more immediate particular objects of enquiry seemed to be; first, to determine the actual power, with the inclinations, of Nizam Ali, to espouse the interests of the English against the Mysorean; and secondly, to ascertain the true territorial worth of our possessions adjacent to Hyderabad, called the Northern Circars, of which the re-annexation to the Nizam has been very naturally the favourite ambitious wish of his highness, from the moment of necessary and rightful dismemberment of these provinces in favour of the Company. This nabob's power, estimated on a superficial view of an extensive dominion, with an annexed revenue, or from recorded public informations, appeared as formidable as his inclinations were interpreted to be favourable on the present occasion; while on the other hand, according to the accounts laid before Parliament in 1772, or subsequently in private circulation, and verified by farther committee investigations in 1781-2, it did not appear that such great advantages, either financial, commercial, or military, were derived from the Circars, for fifteen successive years of occupancy, with local tranquillity and abundant territorial produce as might reader continued possession, with the utmost expected benefits, in future, grounded on experience of the past, an object of any political importance, to be set against either the entire loss of the Carnatic, or the further expense of a ruinous war in that quarter, under circumstances of unavoidable or factitious distress, perhaps unparalleled in the history of a powerful empire, not visibly arrived at the period of final dissolution. The materials however to form the estimate required, in order to be prepared rather against the possible than any probable contingences (though the best to be procured at the time, and sufficient at least to justify the lukewarm measures of cautious responsibility), carried with them such marks of imperfection and inaccuracy, as are ever inseparable from the infant state of every branch of experimental knowledge, and must have left an impression of doubt on the least enlightened minds.

To learn therefore something more circumstantial and certain, on matters so important, and which might eventually come under discussion within the scope of further negotiations, engaged my earliest attention, when arrived at the place of my destination, or afterwards more conveniently situated in the neighbourhood. Such informations as I could procure under the vigilant jealousy of a Mussulman court on the first mentioned topics of investigation, touching the Nizam's power and inclinations, I transmitted to the Governor General in his private capacity; and though in substance and form, these communications were unfit for the public eye, or in proof insufficient to authorize active measures, yet it seems possible they might in some degree, have influenced the continued suspension of a fruitless negotiation during the whole period of my own residency, and while the posture of affairs was less in reality, than apparently, unfavourable to the national cause. With respect to the second branch of enquiry relative to the state of the Circars, I flatter myself that my endeavours have been more successful, and it is therefore as well as from an idea of the importance of the subject itself, as connected with the duties of my late office, that I presume to offer the following sheets, which contain the result of my observations on the former topics in the abstract, on the latter in detail, for the inspection or consideration of the honourable board; hoping, if no new or beneficial lights should be communicated to those for whose use my labours are for the present exclusively intended, that yet they may bear some testimony of the

mundry, together composing the northern subdivision, and extending along a coast of 105 miles, within 45 of Pentacottah, at the mouth of the Sittaveram, and boundary of Chicacole. Both these portions united, may contain 700 square miles of land immediately dependent on Masulipatam, which is not only the capital of these districts, but also the seat of a subordinate government, ruling the different provinces described, except Guntour, and is the principal fort and bulwark of all the Northern circars.

6th. Chicacole, anciently Kulling, the most northerly and last in order of the grand division, is also subdivided into two districts, of which, one deriving its name from that of the province, is dependent on Vizagapatam; the other, called Johapoor, is placed under the chief and council of Ganjam.

The former lies between the rivers of Settaveram on the south, and of Poondy north. From the cross hills approaching the sea near those extremities, it forms a kind of amphitheatre, or semicircular territory, of which the diameter along the coast extends 180 miles; and its greatest dimensions inland to the high mountainous region on the west, about one third of the same distance, comprising an area not less than 4,400 square miles. The latter subdivision of this province is of a triangular figure, stretching its longest side along the shore about 80 miles from Poondy to Moland, the southern frontier of Cuttack, and its shortest, to the angle at Goomsur; 50 miles in a west northerly direction towards Berar, containing near 1,600 miles of superficial measure, exclusive of that portion of country which in this district, as well as in all the others southward to the Godaveri, we have assigned to the high inaccessible region, extending to the great ridge of boundary mountains on the west, in variable breadths. The climate of the Northern circars, with a general conformity to what is observable in the other parts of Hindostan, north of the Kistna, has yet, from latitudinal extent of country, maritime situation, and position of the inland hills, some peculiarities in each of the three seasons of the year, worthy of remark. The periodical rain, called by the natives Bursant, usually sets in about the middle of June, with a westerly wind, in moderate showers, until the latter end of August, which month concludes the poonass fussul, or small grain harvest, and continues from this period, in greater abundance to the beginning of November, when it generally breaks up with violence, and ushers in the zemmestan with a strong north-easterly wind, greatly tempered, however, in its coldness, by the mild influence of the sea over which it blows. The middle of this latter and delightful season early in January, finishes the fussul khereef for rice and bajary, which are the great productions of the country north of the Godaveri; and in like manner its close at the vernal equinox, terminates the third fussul or rubbi harvest: the grand one for zoary or zanaloo*, as well as for all the different species of grain or pulse south of that river. Then commenceth the jabestan, or hot season, which is always extremely moderate towards the northern extremity of the circars near Ganjam, by reason of constant simindimal breezes from the sea; and the position of the neighbouring hills from south to west, contrary to the ordinary direction of the wind about Masulipatam. On the south, for the first two months, strong southerly gales along the shore, together with the sea breezes, moderate the heat, but the baleful influence of the former in blowing over salt stagnant marshes on the coast is injurious to animal life, and absolutely destructive of vegetation; and during the succeeding month, until the rains, the wind coming from the west over a parched loose soil of great extent, uninterrupted by any continued chain of hills, but particularly in passing along the broad, and at this time of the year almost dry sandy bed of the Kistna, becomes so intolerably hot near the mouth of that river, as to raise the thermometer, sometimes for a week entire, to 110 degrees within the house, and seldom under 105, during the first part of the day. Another peculiarity of climate, too often and fatally experienced in this country, is the noxious state of the air in all the hilly regions throughout the different seasons of vegetation, which occasions the distemper called the hill fever. This general mortal disorder, has been sometimes ascribed to the water, impregnated perhaps with the poisonous quality of copper ore, in passing over the mountains, or with unwholesome mineral earths, in issuing through springs; and sometimes with equal probability it has been attributed, to the corrupted juice of vegetables washed down by torrents into the public reservoirs; but the great operative cause is doubtless the grossness of the atmosphere, charged and contaminated with the exhalations of a luxuriant soil pent up in valleys, as seems to be clearly evinced by the prevalence of the same distemper even in the plains, where the richer crops of zanaloo are cultivated, and a free circulation of the air impeded by the luxuriance of the proper growth of this plant, or by surrounding trees and villages.

In all these provinces along the coast, the soil is chiefly sandy, improving gradually towards the hills. The same ground therefore seldom, if ever, yields more than a single crop of grain annually; but there being everywhere an abundant supply of water, the one produced is generally extremely rich; for, besides the boundary rivers already mentioned, which fertilize the country on either side, there are many lesser ones within each of the circars, running into the sea, or divided artificially into canals, and afterwards conducted into the tanks and great reservoirs; such, are the streams passing through Guntour, and which, for the most part collected near Bopetta, together with the overflowings of the Kistna, water the lands of Nizampatam; such also, are the rivulets drawn from this great river and the Godaveri, which uniting in the Colare, between the provinces of Condapillee and

and Ellore, are from thence diverted into numberless channels, to water the circumjacent territory. In Rajemundry the Yel-erie or Yalare, running parallel to, and not far south of the Settaveram is, with uncommon intelligence and industry subdivided, to answer the purposes of cultivation within the two principal zemindaries of Peddapore and Pettapore, on its opposite banks, while the island of Nagur or Nagurum, enclosed chiefly by the two greater branches of the Godaveri, and intersected by five others (lesser ones) is made wonderfully productive, not only by a constant and plentiful supply of the great element of vegetation, but from the acquisition of an extraordinary rich soil, in being thus, from situation, the grand receptacle of all the slimy mould carried down by the greatest river in the Deccan. The southern subdivisions of Chicacole, with a better soil than is found in other parts of the circars, is sufficiently watered by four interior rivers, which have their outlets at the respective ports of Vizagapatam, Bimlipatam, Maphus Bunder or Chicacole, and Calingapatam, besides many lesser streams in the seasons of the rains; in advancing to the northward, and in the territory of Jehapoor, the river of Gangam, uniting different branches from the vallies of Vizianagur, Burragur, and Govinsur, in the very center of the whole district, in its greatest breadth, as Aska makes this portion of the province equally fruitful with the other, comparatively to its extent.

From the many advantages which we have already enumerated, as common to the circars, it may be expected, that their natural produce will appear proportionate; nevertheless, the more useful classes of animals are found in greater abundance than variety, being almost wholly reducible to sheep and the larger species of horned cattle; but the neighbouring sea, and its numerous inlets, abound with every kind of Indian fish, a few excepted, together with some that are common to Europe, such as mullet, soal, and pomflet; the latter resembling most the turbot, if it be not exactly the same in miniature, is most peculiarly attached to this coast, and is turned to no inconsiderable benefit when salted, for the inland markets. It is, however, in the grand and most necessary articles of vegetable production, that this territory is particularly famous. In grain, the different sorts of which we have already had occasion to mention, it is properly the granary of the Carnatic during the north-east monsoon, in like manner as Tanjore is reckoned on, for the other season of the periodical winds from the opposite point of the compass. Fruits, roots, and greens are scarce, or reared with difficulty, to the south of the Godaveri, and even to the north of that river; owing, no doubt, to the influence of the sea air, are neither so excellent in kind, nor are they to be met with in such plenty or variety as in other parts of the Deccan. It may farther be observed, that some of the articles of second necessity, such as sugar and cotton, are also too scantily produced in Rajemundry and Jehapoor, for the general consumption of all the provinces, while on the other hand, bay salt and tobacco, the latter from the vicinity of Masulipatam, known everywhere for superior excellence, have exceeded, of late years, in quantity, the home and foreign demand for both. But, in the estimation of a commercial people, all the partial disadvantages we have named would be more than counterbalanced by a single uncultivated advantage, if proper use were made of the forests of Rajemundry, on the front the greatest utility, if proper use were made of the forests of Rajemundry, on the front the commencement of the hills along the banks of the Godaveri to Paloumcha, so generally tiers of Commamet, yield a superabundance of the best and largest teak timbers, so generally thought superior in quality even to oak, for the ship-building and navigation of the Indian seas. At present, the cocoa and palmyra, or in the more northerly province, the toomecara*, form the principal materials for constructing, in the different parts of the circars, 500 of those unwieldy vessels called doonies† of various burthens, from 60 to 300 tons each. The diamond mines of Guntour and Condapillee, reserved by treaty to the Nizam, deserve barely to be mentioned as a rarity; not to be considered as of any great political consequence.

In regard to Manufactures, the staple produce of the country worked from cotton is of two different sorts and fineness. Plain long cloth, so valuable at foreign markets, is chiefly wrought in the island of Nagur and its vicinity, where the manufacturers have always found a sure asylum from the ravages of war; it forms the ground-work of the best printed calicoes in Europe, and of those inimitable painted ones called palampores, in the districts of Masulipatam. The coarser plain cloths made to the north and south of the Godaveri, or coloured with chay root, which is the madder of the East, and growing in most perfection in the pure sands annually overflowed by the Kistna, are equally articles in vast demand abroad, or for interior consumption. But the muslins of Chicacole; the beautiful woollen carpets of Ellore and silks of Burrampore in Jehapoor, wrought from raw materials imported from Bengal or China, are rather objects of curiosity and meriting encouragement, than considerable in quantity or benefit. Of this nature also is the art of painting, or inlaying ivory and black wood, in the cabinet work made at Vizagapatam; but the facility, convenience, and cheapness, with which ships of war or of burthen, not exceeding 500 tons, have been, and might in greater number be constructed, in the ports of Coringa and Narsapore, at the two principal mouths of the Godaveri, are considerations of the utmost importance to a maritime state; nor should the extensive branch of ship-building at present in use, though with so much imperfections and improvidence in supplying 50,000 tons in small craft for the coasting trade, be forgotten, in stating the more useful arts, which at once favour the proprietary and local interests of the country.

The several objects of natural or artificial produce, when united, form the grand resources of commerce, which in the circars may be classed, under three different heads. The trade to Europe,

* This seems to be a species of the tree which produces the gum arabic.
† Coasting vessels of one or two masts, managed by native lascars or seamen, having a convex upper deck, with the view of resisting more effectually any incumbent waves.

* Toney and Pelajary, the former white, the other yellow and coarse, are a species of Maize, with a large bushy top, in contradiction to the Mecca Joary or Indian corn, which hath its grain growing on one instance of a conic form, as hath in like manner the Bajary or Millet, on a larger and slenderer Bulha or Bar.

Europe, to neighbouring Indian ports, and the inland provinces of the Deccan. The first confined entirely to the fine cotton manufactures exported by European nations which have establishments on this coast, or purchased by other foreign adventurers, may amount in the whole, at prime cost, to thirty lacks of rupees, of which one-half seldom finds its way to England, though a much greater quantity would be productive of a certain benefit, of upwards of 100 per cent. The 2d, or coasting trade, carried on almost entirely with Madras, since the late prohibition against importing bay salt into Bengal, consists either of grain, amounting annually to half a million of bags, and valued on a medium, at twenty-five lacks of rupees including freight and other charges, which return to the country; or for the most part, in the coarser cloths proper for the eastern markets, and which may be estimated at ten lacks more. The 3d branch, or interior commerce, in salt and piece goods of native production, or copper, and raw salt; the latter, chiefly from Bengal, leaves a balance of ten lacks, after deducting half that amount for returns of cotton and wheat recircars;—and these are the various commercial benefits computed in the gross at 75 lacks of rupees, which, in a flourishing period of 17 years back, and most so under the late distractions in the Carnatic, have annually increased the hidden treasure, or languid circulation of the parsimonious Indians, excepting an overplus never exceeding 15 lacks, saved from a very disproportionate revenue, to liquidate the yearly gratuity paid to the Nizam by treaty, or be remitted in specie to the presidency of Fort St. George.

The native inhabitants of all these provinces, exclusive of a few thousand Mahomedans dispersed in the principal towns, and among the more regular infantry and militia, are wholly Hindoos, and may, with great moderation, be numbered at two million and a half, under all denominations. They are composed, or rather they are parts, of the two nations of Telinga and Oria, Worja, or Orissa, formerly divided from each other by the Godaveri, but since their union under the same government, a good deal mixed among themselves, as well as with some of the neighbouring tribes; still, however, under a general religious conformity to the doctrines of the Bedes, as received in the Deccan. They speak and write different dialects, perfectly distinguishable from each other. The four great casts or divisions of the people, as founded on spiritual authority, are therefore common to both countries; but with less deviation from the original institutions in Oria, where braminiical abstinence from animal food, excepting fish, contrary to the practice of all the other Decanics, is pretty generally observed by the higher tribes of every class. Farther, as these distinctions had equally a reference to the temporal, as well as religious state, so, even where the ancient rule, prohibitory of intermarriage, has been once or oftener infringed, and the tendency consequently greatest to contemne most tenaciously adhered to, in civil occurrences among the Sunker, mixed or bastard descendants of the primitive inhabitants. Thus, the Bramins continue to enjoy their pre-eminence and consideration among the other tribes, though always in proportion to the Velmast, of which denominations the principal zemindars in the circars are actually composed, affect the warlike character and manners of Rajapoots, to entitle themselves to be ranked with the more genuine offspring of the Chesterce, or second class. But the commewar conbies, or husbandmen; golawer-ahere, or cowherds; saliwar-julhai, or weavers, together with the twelve bullootedars or artificers, maintained by the greater villages, and taxed by government, though all incorporated in the sooder, last, or fourth great casts, have yet sometimes claimed the degree, immediately above them; and from their utility, have as often been allowed by a foreign magistrate, to rank with the compte banias, or retail merchants, which are properly of the third or class assimilated with that of Bice †.

REVOLUTIONS AND HISTORICAL EVENTS.

IT was not until the year 1471 of the Christian era, or 876 of the Hejirah, that the Mahomedans of the Deccan extended their arms to the Northern circars. At this time, Oriah, the rajah of the country of the same name, separated from the rest of Orissa on the north by the Chilca lake, having died without issue, a dispute arose for the succession between Mungul-rai, the adopted son, and Hunner, the cousin of the deceased. The latter, had recourse for assistance to Mahomed Shih Lushery, who then ruled over the Bramineesh empire in Beder, and long wished for such an opportunity of extending his conquests on that side of his dominions; in consequence of which, the claimant was not only put in possession of the family estates, but through the aid of his great ally, acquired the new conquests of Condapillee, including all the intervening districts, to Rajemundry, on condition of becoming tributary

* Lomballies, Lombardies, or Buyarabs, are a wandering tribe of carriers or camp followers; the descendants of those who, with their cattle, accompanied the emperors Shah-jehan and Allum Geer, in their wars in the Deccan. They are a tribe of Sieks subdivided into about 18 lesser ones, all followers of Nanik Shah.

† Rachewars, Row-wars, Telnga corruptions of Rajah, or of its diminutive Rai, joined with the personal or local appellation, war, to express the people or descendants of chiefs of foreign extracts, or of modern upstart race. The Velmawars among the Telingams, are equivalent to the Nairs of Malabar, or Naigs of Canara, and are the native

gentry or military of the country, claiming descent from, or adopted into, the families sprung from the ancient princes of Worungel.

‡ N.B.—What further regards the character, customs, manners and religion of these Decanics Hindoos, is the subject of a more ample description, in another part of our Political Survey, which treats generally of all the six Indian nations inhabiting the Peninsula, giving their names to, or denominating from, the grand divisions of country, Malabar, Canara, Meshat, Telinga, Oria and Goudwanah, into which the Deccan is naturally and properly distributed.

butary for the whole to the Mussulman empire; but the ambitious projects of Mahomed Shah were not accomplished until nine years afterwards, in subjugating more completely to his authority, the districts of Masulipatam, with the important province of Guntour. These formed part of a principality lately established by Narsingh, who was probably descended from the conquered Telinga rajahs of Worungaul; and being driven from the family inheritance, took advantage of the distractions which prevailed in the Carnatic, to make himself master of the sea-coast of Coromandel, from the Kistna south, to Kanje, or Conjeveram; fixing his chief residence at Chudergeery Narsinga, and so often confounded by European travellers or historians with Bejenagur, the capital of the greatest Indian empire of Canara, from which it had been dismembered, entered largely into the political views of the court of Beder; so the possession of Guntour in particular, as lying on the south side of the Kistna, and in other respects, from situation, justly considered the master-key of the Carnatic towards the north, appeared of the greatest relative importance.

In the year 1512, the Kootubshahy, or second dynasty of Decanny Mussulman kings, dismembered, as turrefidars or governors, in right of power, the eastern division of the Bramineesh empire, called Telinga, but in after ages, more generally denominated, from its capital and principal fortress indiscriminately, the state of Hydrabad or of Golconda; and in proportion to the limited sway of this new sovereignty, so the complete reduction of all the tributary dependencies, especially those on the sea-coast, which are now the subject of consideration, became more an object of policy with the ruling administration. The counties south of the Godaveri to the river Gondegama, were entirely subdued, reduced nearly into their present form of provinces as described, and otherwise modelled almost on the same principles of interior government, as prevailed to the period of the last revolution, when they were annexed to the British dominions in India: but at that time, Wistna Deo or Gajepetty, a powerful prince of Orissa, having united under his sceptre all the ancient family domains, from the confines of Bengal to those of Telinga on the south, no impression could be made on Rajemundry, or the more northerly province, formerly tributary to the Mahomedans, while possessed by the descendants of Oria, until the year 1571, under the reign of Ibrahim Kootub Shah. Then, a new participation of the Rheddy, or proprietary chief of the defence, and facilitated the reduction of the Rheddy, or proprietary chief of the inheritance. The treason of Vachevay Mussalee, ancestor to the present zemindar of Peddapetty, to whose lot the southern division, along the banks of the Godaveri, descended as an pore, and renter or manager for the Rheddywars, furthered the ambitious projects of the sultan, while it procured for himself, the farm of Kimmoodeta, which served as a foundation to more extensive acquisitions. But the conquest of Rajemundry was still far from being complete: The island of Nagur was wholly inaccessible to Mussulman troops; nor could the interior of the province be sufficiently protected from the ravages of the ejected proprietors, who were driven to their unwholesome fastnesses among the hills, without a standing militia and feudatory force; which, besides the ordinary estimated revenue of the state, or plunder taken from neighbouring independent inhabitants, who were possessed of greater wealth than courage to defend it. In like manner, Cicacole was but imperfectly reduced; and reckoning only its first valuation, according to the public records, rated at an assessment greatly short of the actual collections made from the people, and the necessary military disbursements of a frontier Province*.

Such, however, was the state in which all the Northern circars, together with the other dominions of Abril Hussien, the last of the race of the Kootubshahy, fell in the year 1687, to the victorious arms of Allum Geer, the great Mogul emperor of Hindostan. But, during the remaining twenty years of his reign, this monarch was too busily employed in conquering the larger provinces of the Deccan, and curbing the upstart Marhattah power, to inspect or render as productive as they ought to have been to the treasury, either of the two maritime dependencies of Hydrabad, henceforth termed a soubah, lying north of the Godaveri; and in the period which immediately followed his death, successive wars or contention for empire precluded every where, the possibility of a reform, having introduced anarchy and usurpation in some places, or in general occasioned a total suspension of all regular governments, throughout the whole extent of Hindostan.

At length, the memorable battle of Shuckerked, A. D. 1724, gave a transient repose to the Deccan, while it transferred in fact, though not in form, the sovereignty of this great limb of the Mogul empire, from the house of Timoor to that of Assiphean, in the person of the first and famous Nizam ul Moolk; self constituted, as well by sunnuds from Mahomed Shah the reigning emperor, viceroy of all the six soubahdarries south of the Nerburda, one of the great ancient and modern boundaries of proper Hindostan. The wisdom and vigour of this new ruler, were immediately felt in the circar of Cicacole, by the appointment of Anweer ud dien Khan Gopamovee to the post of aumildar, or controller of that province; but we are not to estimate the public benefits derived from an able administration of fifteen years successively, by the criterion of a rent-roll, under the best constituted Mussulman government. The pride, the advantage of a great military establishment, though often nominal,

* About the year 1592, Rajah Manning, the emperor Akbar's delegate in Bengal, having partially subdued the western provinces of Orissa, including in the list of his conquests, the southerly dependencies of Kulling or Cicacole, and Rajemundry, valuing the former of 27,000, at rupees 2,20,000, and the latter of 16,000, at rupees 1,25,000;

but in truth, the Mogul arms did not penetrate beyond the Chilca lake, and the assessment of those two districts annexed to, or making part of the original Toomar Jumda of Toorel Moll, as exhibited in the Ayeen Akbary, serves only to evince the imperfection of that famous rent-roll, with respect to the soubah of Bengal.

nominal, must be taken into consideration; and if the policy and passion of princes did not so powerfully incline them to the system of purchasing personal attachments by conferring individual favours, yet it is so much the interest of ministers and other courtiers present, thus to promote the wealth and influence of provincial delegates, perhaps originally recommended by themselves, that full credit ought always to be given to public management, for every acquisition of private fortune authorized by unqualified despotism, written positive laws, or a conscientious implication of their reason and true spirit: nor will such liberality appear so great, when it is considered that death legally gave to the prince, entire and unconditionally, whatever portion of the riches of his subjects, the forbearance of his arbitrary will, left to their enjoyment in life, only, perhaps, in the hope of future reversion. To judge, therefore, impartially of Anweer undien Khan's progress in reducing to proper obedience, or in ascertaining and realizing the full revenue of those districts, so long placed under his management, we must take into the account his ample private emoluments, of which a skillful application probably paved the way to further preferment, until finally rewarded by the foujedary of the Carnatic. That the remains of his fortune, escaped the grasping hand of his immediate superior, the soubahdar of Hyderabad, at the period of his death, must be attributed to the inability of even the great viceroy himself, their common ruler, to assert the more undoubted rights of sovereignty in any part of the Deccan, under the terror of the then prevailing power of the Marhattas. And it may not be unworthy of remark, that even nineteen years afterwards, it required the irresistible influence of the British government to obtain for Mahommed Ali, the successor of Anweer ud Dien, a full discharge of the arrears, or pretended defalcations in the revenue of Chicacole. But if such were the advantages resulting from the ability and good fortune of the Ommilden, deputed by the great Asiph Jah to one of the maritime circars; greater still were the benefits derived from the vigour and integrity of his contemporary, Rustum Kkan, who, from 1732, for seven successive years, ruled with the most ample delegated sway, Rajemundry, with the other four more southerly provinces. There the zemindars, or Indian farmers generally had availed themselves of the surrounding distractions of the death of Alem Geer, to usurp the rights and feeble authority of their corrupt Mussulman superintendents. To correct these dangerous abuses, and restore the ancient legal or necessary forms of interior administration, were the arduous task assigned to this new zelahdar or provincial governor next in subordinate degree to, though on the present occasion, vested in the plenary powers of a foujedar; and the conduct of the man so fully justifies the Nizam's choice, that even to this day it is held up and considered by the inhabitants in general, as an example worthy of imitation for necessary policy, considerate humanity, rigid and universal justice. At the same time that these zemindars, defrauded the public treasury, they squeezed, with the iron-hand of oppression, the industrious husbandmen and manufacturers. The first objects, therefore, of Rustum Khan's government, was the total extirpation of such merciless tyrants. Those who escaped the sword were proclaimed as traitors, and a reward being offered for their own, with adherents heads, a sufficient number was soon collected, to erect two of those shocking pyramidal monuments, called Khulla-minar, near each of the provincial capitals; for one of which kind, though in a larger scale, the cruelty of Nadir Shah is held in Europe, so justly in abhorrence. The remains of one of those singular proofs of Eastern depravity, the cause or effect of the most violent despotism, are still to be seen in the neighbourhood of Masulipatam, and might be supposed to serve as a lesson of useful instruction to the natives, to contrast and reverse the knuty of their actual government. But the legislator will assuredly be disappointed who expects to find in Hindostan the operation of free enlarged reason and reflection; and the characteristics of the people, as sketched by the great Tamerlane, in his celebrated institutions, would not have been so long and universally admitted by his imperial successors, as making the true unchangeable features of their subjects, as well as indicating the infallible standard of practical rule in politics, if they had not been drawn with exact similitude by a superior discerning genius and the hand of a master. Accordingly, the severe administration of Rustum Khan, which he now farther distinguished, by substituting ameens, supervisors or temporary collectors, in the room of the annihilated refractory zemindars, as proverbial for exemplary excellence in the circars as that of Jaffier Khan, who devised the famous loathsome torture of the by-kunta or paradise, to extort from similar delinquents in Bengal the settled revenue of the soubah, collected from the ryots. Still, however, the jumma kaumil, or original assessment, continued at an under rate on the Khalsah records; and the benefits derived by the state from superior management were always temporary, depending on the personal ability of the individual employed, and for the most part flowing in, through the private channels of corruption. Mussulman depravity, indolence and ignorance, soon made it necessary to recur to the ancient system of finance, through the agency of Hindoo farmers in general, who, to remedy the evils of a fluctuating government, were made to have a permanent interest in the soil and general prosperity of the country, by certain local privileges which were so invariably continued in the same family by successive namildars, that they were often mistaken by the possessors for hereditary rights; proper always to be enlarged in anarchy, or under the authority of natural law, when civil restraints lost all controuling influence; and thus the creation of new zemindars was, in a few years, productive of fresh disorders under similar circumstances, throughout the whole extent of the Northern circars.

A. D. 1753.
5th.—The French.

For when these provinces, A.D. 1753, were annexed to the French dominions in India, under the nizamut of Salabut Jung, who owed his elevation and future support chiefly to the great address and military conduct of the famous Bussy, so this able politician and commander, appointed to rule the Ceded Territories, found himself under the necessity, but

always with true measured civilized humanity, of going over the same ground with the best of his Mussulman predecessors, in re-establishing order, and the indispensable indubitable rights of Eastern sovereignty. Zemindars were as usual dismissed from their employments, but generally permitted to enjoy, under French sunnuds, their rassoons and poyments, but generally permitted to enjoy, under French sunnuds, their rassoons and poyments, or conditional hereditary privileges, amounting to from eight to twelve per cent. on the net revenue collected; and excepting in the circar of Chicacole, there are more instances of new creations than total extirpation of the necessary officers of government. Here indeed the reform was not complete, a number of petty Indian superintendents divided the deed the reform was not complete, a number of petty Indian superintendents divided the whole province betwixt them and family; new internal usurpations, together with multiplied abuses, for ever disturbed the tranquillity, while they lessened the receipts greatly below the dues of the exchequer. The union or annexation of these several possessions under one head, appeared the most eligible system of administration, and Vizieram Rauze, the predecessor, not ancestor of the present zemindar of the same name, who then only held the four pergunnahs or lesser districts about Vizianagrum, rendered himself the most useful and acceptable man to act in the capacity of chief. It is not our province to trace the progressive execution of the plan projected; and we could wish to forget such bloody scenes as occurred, in the acquisition of Bobilee;—suffice it to observe, that success crowned the enterprise, and raised the favourite Vizieram to that unrivalled power and consideration which the adopted representative of his family still is permitted to enjoy among a multitude of other official landholders dispersed throughout the circars, some of higher pretensions from birth, but all of inferior territorial consequence. At length, a complete survey and hustaboud, or detailed account of the gross collections of the whole country, infinitely more accurate and useful than the famous Doomsday book of England, were formed, and put Mr. Bussy in the knowledge of resources entirely beyond the reach of his Mussulman predecessors, and greatly exceeding perhaps the general belief of modern financiers. But moderation was necessary, under a recent foreign administration; the regular troops to be supported by the revenue were to be employed in distant service, and the great director general himself, whose presence might frequently be requisite to enforce his decrees, was almost constantly obliged to reside at the Nizam's court, to keep in order and set in motion that wonderful political machinery, which was at once the basis of his own grandeur, and made his nation the arbiters of the Deccan. The jumma bundy or annual settlement, therefore, was only doubled in Chicacole and Rajemundry, and brought somewhat nearer the kham wossool, or gross receipts, in the other provinces. Besides which, as a temporary expedient, the zemindars were bound to maintain the public peace, defray all charges of collections, and keep on foot a scundy corps or militia of twelve thousand infantry, which, over and above the ordinary service of preserving the three yearly crops, or enforcing their equal division between government and its tenants, were liable to be called on for a very small daily allowance, to repel any invading foe. All this, however, we believe to have been only the first step towards establishing a more adequate jumma kaumil, or standard revenue, which a future prospect of stability was to make progressive, until arrived at that equitable medium of rent or taxation that leaves abundance to the husbandmen, with a sufficient spur to industry; that supplies the exigencies of the state in the necessary means for general system of defence, or to diffuse with returning increase, through the channels of commerce or other public disbursements, the enlivening benefits of provincial circulation, and after all, afford to indispensable intermediate agents, not princely fortunes to feed idleness, or pamper useless luxury; not hoards of wealth to be secreted in the earth, for the purposes of superstition or chicanery, and thus set at nought the deadly labour of man in the acquisition; not enormous defalcations, from the indisputable rights of royalty to purchase remissions, privileges, and influence by corruption, to maintain a formidable military retinue, whose only virtue is personal attachment, to the master that pays them, chiefly in alienated lands, on the footing of those territorial benefices, which, with equal impropriety or ignorance, are sometimes suffered to be given away to gain the partial favour of Bramins, until at length the king's conquered domains are rendered of no account, or wholly parcelled out to support meditated rebellion, and be again reunited under refractory subjects, in the form of hereditary independent possessions; no, not any such dangerous superfluities or embezzlements would probably have been allowed to zemindars; those necessary servile links in Eastern despotism to connect the distant extremes of prince and ryot. Nothing beyond a splendid family subsistence, with just such an overplus of income as might serve to support official dignity, consequential appearance, personal pre-eminence, and gentility. This we believe would have been the equitable political result of Mr. Bussy's scheme of finance, if he had been allowed to complete it, though the ignorant calumniators of that great man, without attending to the other inexhaustible sources of private wealth, which he possessed in commanding the entire ministerial influence of the Nizamut, do not give his disinterestedness all the credit due in the adjustments in the mean time concluded, for the annual revenues of the circars.

But in April 1759, by the conquest of the fortress of Masulipatam, that great commanding bulwark, the virtual sovereignty of all the maritime provinces on either side, from the river Goudegatha to the Chilca lake, was absolutely and necessarily transferred from the French to the British government. The gallant officer, however, under whose command this new and amazing revolution had been effected, could not conceive the possibility of maintaining, under the rule of mercantile establishment, territorial acquisitions of such vast extent. He contented himself, and still more fully his employers, in obtaining a formal grant for those districts only, which have since constituted the immediate dependencies of the conquered capital from Salabut Jung, the supposed rightful renter of the Deccan set up by Bussy,

7th.—British Rule.

1789,
September.

The fate of Guntoor was singular; nor doth the possession of it, yet complete the conquered granted right of sovereignty. A seven years lease of this province, granted to Bazalet Jung by his brother Salabut Jung, the viceroy, to enable the former to entertain the party of Frenchmen to be expelled from the limits of the Deccan, ignorantly described by the river Kistna on the south; and thus virtually set aside the agreement entered into by the latter in 1759, with the English government, was just expired at the period of concluding the treaty of Hyderabad in 1766; and though Nizam Ali, the successor of Salabut Jung, at this time would have considered the extermination of his brother the lessee, a more desirable circumstance than the renewal of his holding, and soon afterwards actually proposed the alternative; yet, as the latter proceeding curtailed the advantages of a more formidable natural enemy, and left great room for future contingencies, so the farm of Guntoor was continued to Bazalet Jung, but under the erroneous description of a jagheer, on conditions acknowledged to have been broken on his part in 1768, and always depending on the good will

will and pleasure of his immediate proprietary superiors, who, at the same time, enjoyed the most rightful, extensive, and powerful sovereignty actually existing in Hindostan. But, strange to relate, in 1779, we find the local representatives of this mighty government tor of the circar of Adoni, to obtain the rental of Guntoor, that they might have the honour of sub-letting to the lately constituted subadar of the Carnatic, their great feudatory nawaub or deputy, as in propriety he must be called, since there are no treaties, or circumstances of equality, to authorize his being distinguished as a federate ally, or otherwise, such a reversal of the natural order of things could not have been of long duration. Ignorant, ambitious, incapacity of governing, unless through the vain medium of their own flattered ability and supremacy. And as an earnest of greater acquisitions, the Nizam, in November 1780, seized the province in question, which was now ordered to be evacuated by the English troops; and has, from a series of (to him) fortunate circumstances, continued in his possession even beyond the period of its final absolute reversion to the Company, on the 5th October 1782, when death put an end to all and singular pretensions of Bazalut Jung.

GOVERNMENT.

WERE we to judge of political events from partial experience, it might be concluded on a superficial view of the preceding account of Revolutions, that the system of government in the circars has undergone the same variety of change. But as limited monarchy and freedom peculiarly distinguish Europe, so despotism and slavery seem to be the universal indelible character, in which nature has stamped the state of civil society in Asia; and if any one local division in this quarter of the globe can be said to bear the first and strongest impression, it is undoubtedly Hindostan. From the remotest antiquity, this country has not only been subject to the single arbitrary will of native rulers, in patriarchal feudatory subordination to one or more superior chiefs, but it hath constantly, in whole or in part, been held in a state of double vassalage or tributary dependence on foreigners, until its final absolute conquest by the Mussulman arms at the close of the 13th century. This revolution, indeed, having effected the total subversion of the ancient inferior empire of the Hindoos, introduced the most violent unnatural tyranny, as being engrafted on a new and sanguinary religion. The rights of persons and things universally, as understood in free states, had, it is true, at all times, concentrated in the prince, or flowed from him as the focus of royalty, to such of his servile subjects as came within the reflected rays of his temporary benevolence; but at this period, a spirit of enthusiastic intolerance made a daring and successful attempt on the divine and indefeasible right of mental freedom. Thousands of the Indian youth were carried into captivity, chiefly for the purpose of being educated in the slavish detested principles of Mahomedanism, and death or conversion was the usual alternative held out to the mild, though stubborn adherents of the Bedes; grown old under the scriptural rules of Braminical jurisprudence. Yet, even in this horrible oppressive state of society, might have been long endured, through the extreme passive indifference of the conquered, if the evil itself did not carry with it in the depravity, licentiousness and mutual disagreement of their tyrants, the better seeds of reformation, and prepare the land for that memorable change which at length brought the whole empire of Hindostan, under the more qualified despotism of the race of Timur.

Although the small portion of country at present under consideration, experienced in a greater or less degree, the effect of these various revolutions, and ought still to enjoy the desirable constitutional benefit of the last mentioned, yet it will not be expected that we should here trace any of the outlines of general administration, even as laid down in the Mogul code; our scope is too limited, for such a design; and it must be remembered, that notwithstanding the more universal political maxims of Tamerlane, deduced from his own practice, and recommended to his posterity, have been invariably adopted by the best of his imperial successors, and only enlarged, modified, and brought into more extensive use by the celebrated institutions of Akbar; yet every prince or delegate had his own دستور or special rule of government, which was never reduced to a form in writing, but for the most part, depending on his single capricious will; and that, therefore, to define a system of the mildest despotism, would be no less a task, than to analyze the various compound of the human mind, in the same man, or discover all the intricate mazes of deceit, inconsistency and folly, in the actions of thousands. This is properly the province of oriental philosophy, general and particular history. We have to lament that the knowledge to be derived from such sources, should be locked up in the difficulties of a foreign language, or confined perhaps to the scanty manuscript records of one accessible library, and which is the more to be regretted, that some palpably erroneous and dangerous doctrines, subversive of one of the first, most essential, and best ascertained principles of Eastern legislation, by which the proprietary right of the soil is constitutional, and solely vested in the sovereign ruler, should of late have gone forth, and received not only the sanction of speculative writers, misled by the misrepresentations of ignorant travellers, or by partial annalogous reasoning from an imperfect understanding of fact and local circumstances, but also be adopted and strenuously urged by men of influence and experimental knowledge, equally eminent for ability and

and integrity; though it seems evident in this instance, that a close attention to public avocations, or their private pursuits, left them not sufficient leisure to investigate or discuss with due consideration, the true theory of their own practice.* For that such is the foundation of the revenue system, in all parts of Asia, is not only deducible from the nature and spirit of despotic governments, as universally established there, and manifested in a manner, in every page of the genuine particular histories of each country, but absolutely ascertained to be so in Hindostan, in form and fact, by written positive laws; not indeed declaratory of a right which never was or could not be disputed, nor otherwise understood than as instituting and enforcing a practical scheme of finance over the whole landed property of the empire, and calculated to draw the greatest possible rent into the royal treasury, after deduction of the necessary expense of agency, and having exercised the highest proprietary authority in obtaining the legal sources, personal management, and amount of revenue, according to an exact measurement, and proportional assessment of the land, on an equitable valuation of the annual territorial produce, to be equally divided between government and its ryots, or the immediate cultivator of the soil; neither is it to be expected that we should in this place, describe all the higher gradations of delegated power, the standing forms of office, or the functions of superior agents, however necessary it may seem for the more perfect comprehension of the relative subordinate administration of the Northern circars, depending also on discretionary individual rule. Such information will best be collected from the firmans, sunnuds, or commissions of the respective officers employed, connected with an historical detail of executive management, throughout all the various departments of the state. We shall therefore now confine ourselves, to a cursory view only of those provincial arrangements respecting the civil jurisdiction of the territory at present under consideration, which occur, in describing in very general terms, the formal authority of the lowest class of arbitrary delegates, beginning with the *aumildar* as the immediate representative of government.

This officer, though greatly below the degree of the *foujedars* of the Carnatic Payenghaut and Kerpah, held his appointment in like manner, directly under the *soubadar* of Hyderabad, but most commonly by patent, from the universal superior, the Nizam or great ruler of all the six *soubahs* of the Deccan, including the whole peninsula or southern promontory of Hindostan, from Cape Cormorin in 8° North latitude, to the river Nerbuddah, almost under the tropic of Cancer. His local jurisdiction also, when extending over all the northern maritime provinces between the Gondegama and the Chilca Lake, was no wise inferior in magnitude or relative importance, to that of either of his two southerly colleagues, and he was absolutely vested in the same undivided plenary powers of *zelahdarry*, *foujedarry*, and *shaikdarry*, which may be defined provincial civil magistracy, military command, and controul of finance; though with this difference however, in latter times, that he continued in fact, as well as in form, subject to a superior; whereas the others had effected or were supported, in a state of virtual independence.

In the first capacity of Nizam, or ruling magistrate, he was guardian of the rights of sovereignty; prevented or chastised foreign encroachments and interior disorders; declared what should be construed into rebellion or treason, and punished such delinquency at discretion. Arbitrer in all cases of life and death, he presided personally, or by *naib* or deputy, in the *sudder cutcheree adawlut*, or chief court of justice. The *darogha* or principal clerk, prepared the indictment, summoned the evidences, and went through the forms of examination, as directed from the bench. The *mufti* or *molavi*, doctors learned in the law, expounded the text or numerous orthodox commentaries of the Koran; the *cazi*, or supreme judge, pronounced the sentence, and the *cutwal* or lieutenant of police, executed it; but only at the special command of the *aumildar*. In like manner, this high representative of royalty took cognizance of, ultimately, and solely determined, the more consequential civil disputes or causes of considerable private property; but left the decision of such as were of little moment or unproductive of heavy fines, and the usual forfeiture of one fourth of the amount litigated claimed by government, to the *cazi*, who was also public notary in the attestation of deeds of grant or contract, and writings in general. Thus the Mussulman code was the universal established law of the land in crimes and punishments, and regulated the forms in all cases of judicial administration, though the virtual exercise of it depending on the single arbitrary will of an individual; and, considering the mixture and common depravity of inhabitants, the crafty pusillanimity or inoffensive bloodless disposition of the greater part, the propensity of the stronger few or slaves in power, to tyrannize over the weaker and more dependant classes of the people, it must be confessed that a system of jurisprudence summary, severe, and despotic in the execution, seemed the best calculated to preserve the distant, feeble supremacy of the prince with the internal tranquillity and order of society. But in mere civil cases or personal differences, the genuine parsimony and bigotted Hindoos seldom, if ever, had recourse to a foreign tribunal so expensive, uncertain, and violent in its decisions. The simple, amicable mode of arbitration by reference to the heads of casts and tribes, to native superiors, or mutual friends, was universally followed by those who formed the bulk of the community; and from its convenience, never opposed by their slothful, proud, selfish rulers, since the commencement of English administration. We know not on what principles there has been a total suspension of the long-established Mussulman law and high court of judicature, without substituting

Aumildar, the
provincial delegate.

His powers—Civil

* Vide Legislation Orientale, par Mons^r Anghetel du Perron. Paris 1778 4°.

* Also, Reports of a Committee of the House of Commons, 1781-2; and a Plan for the Settlement of the Revenue of Bengal, &c. 1776.

others in their room, yet incurring the usual expense of all the requisite officers. That no very great public inconvenience hath as yet been experienced or made visible from such extraordinary deficiencies, may be a good argument to prove the habitually pacific submissive character of the natives, or the strong impression of ancient forms of rigorous justice over timid minds; but will scarcely vindicate the continuance of the same negative course of government, or indeed recurring to any other than the former, under milder and better regulations, unless it be admitted that the experience of ages and reasoning of the best statesmen of Hindostan can be controverted; that the nature of man is changed, and requires not the checks of a legal despotic authority; or that civil society can long exist in a state of judicial anarchy, under the forced dominion of a handful of foreigners, removed at the distance of a six months voyage from their mother country.

In the second capacity of *Sirdar fouze*, or head of the troops, the *amildar* himself held the principal jagheer or military fief, which was denominated *tatie* or personal, *mushroot* or conditional; imposing, in either case, an obligation to maintain a certain number of cavalry and infantry for the protection of the province, and follow the superior's standard in times of foreign war. In like manner, all lesser *jageerdars* and *munsibdars*, with their respective quotas of sepoys or soldiers, were immediately under the command of this provincial *nizam*, who was further vested with the power of making additional temporary levies for apparent and useful services, annexed, as usual, to the post of *buckshe* or paymaster, which always gives the highest official designation or title to the commander in chief of the imperial forces, and places him next to the *vizier* in rank and consequence.

But it was chiefly in the third capacity of *shaikdar*, or *dewanny* delegate, that the *amildar* exercised the most important functions of his office. This department had always, during the vigour of the Mogul government, continued separate from the two former, held by the *soubadar* and his *nawabs*, or deputies; but on the resolution in favour of *Nizam ul Mulck*, was, in the first instance, in fact united in his own person, and became so, of course, throughout all the inferior gradations of the sovereign authority. The ordering, management, and collection of the revenues, the amount, ways and means, and personal agency, in raising the supplies, the confirmation of former grants, the suspension of any provincial *sunnuds* to new men, were the high powers annexed to the post of even provincial controller of finance. He was virtually restrained in nothing, except alienation of land. Remissions of the annual assessment on an increase of expense, the least encroachment on the more consequential prerogatives of the crown, could not be tolerated; but in the extension of imperial formalities attending the royal or viceregal approbation, under the seals and signatures of all the ministers of state, were indispensably necessary. It is true, indeed, that the proper sources of revenue were ascertained by law and custom, as also the government share of the yearly territorial produce, whether in kind or in specie, and which constituted at least nine-tenths of the public income; but in the latter case, the proportion has only been struck for such lands, as were completely valued by measurement and actual rent, and even then, a latitude was left for greater exactions, on account of further improvement; and in all cases whatsoever, under the most vigorous administration, the *amildar* not only could, and generally did, by means of bribery, justify a deviation from any standing regulations touching private intension, to increase them as much as possible, and by every expedient ingenuity could devise, consistently with the political safety, or temporary views of despotism. In this department also, the *Sudder dewanny adawlut*, or principal court of exchequer, was under the immediate superintendence of this president of all the other superior provincial tribunals, and the *nazer*, or supervisor, enforced his decrees through the agency of the *hazary*, or commander of a thousand peons, of *seduwar* or head of the *jummadar* chief, any inferior indefinite number of the *sebundy fussulla*, or revenue troops, entertained every where originally on stated monthly wages, but latterly, from abuse in great certain allotments of land throughout the different *pergunnahs*, fraudulently sequestered from the *circar*, to increase the private emolument of one or all of the officers employed in the collections, who were comprized under the following denominations, and divided into two classes; viz. such of the natives as held their appointments, rights, and privileges, by *sunnuds* from the reigning sovereign, with the good-will of the *ryots*, or such as were merely temporary, more immediately dependent on the *amildar*.

Among the former, the *Desmook Zemindar Chowdry*, or chief of a district consisting of one or more *pergunnahs*, held the first rank or consideration, for he was at once, the agent of government, the head farmer, and natural representative of the people. This office was originally instituted in 1582, under the name of *Crory*, by the Mogul emperor Akbar, and during the second administration of the famous financier, *Tuder*, or *Toorel Mull*. It was intended to remedy those necessary evils in despotism, frequent changes of the provincial delegate, and the distant remove of the protecting hand of this sovereign representative from the helpless indigent peasantry, as well as to reconcile the conquered multitude of opposite religious tenets, laws, habits, languages, and characters, to the unnatural oppressive dominion of a few intruding Mussulman barbarians; therefore the occupant, though holding his grants only during the life and pleasure of every succeeding prince, or any of his more powerful deputies, was considered as permanent officer, the intermediate agent of government to superintend a certain portion of the country, redress the petty grievances of the Hindoo inhabitants, furnish the husbandmen with the necessary advances for agriculture, and collect or become responsible for their annual rent, to the *circar* of state; his *nancar*, or Persian derivation,

tion, or according to the usage, *Decan saveram*, from the Turkish word, with the common Telinga termination of *um*, signifying in both cases, a subsistence in bread, or a livelihood being to arise from small allotments of land freed from any public incumbrances, and conveniently dispersed throughout the district, so as to make his presence necessary every where, gave him local attachment and greater effect to general superintendence, in attending to his own private interest. At the same time, his *russooms*, customs, a commission on the gross revenue collected, invariably fixed at 5 per cent. in addition to nearly the like income from his territorial property, were supposed to quicken his endeavours in the exercise of the public re- ceipt by improvements, or greater economy in the peaceful prosperity of the country. From the in general, bias his inclination to promote the death of *Alemgeer* in 1707, the person employed in first institution of the *crory*, until the death of *Alemgeer* in 1707, the person employed in that office, properly speaking, was the only subject under the crown of Delhi who held any thing like a free tenure in lands, to the extent of a family subsistence; for such holdings did not, in form, confer hereditary right, yet they were generally continued, except in cases of delinquency, to the posterity of the original grantee, who was usually chosen, in the progress of Mogul conquest, from among the agents of the ejected and former proprietors, or the most experienced farmers and managers to be found in the country. Nevertheless, his freehold was but a very inconsiderable portion of his *zemiadary*, or territorial jurisdiction, it might justly be considered the price of securing a local attachment, influencing the welfare and happiness of the inferior inhabitants, in like manner, as his *russooms* were intended to compensate, as well as stimulate, the laudable endeavour of realizing the public revenue, when he himself acted on the part of government, as the immediate receiver or farmer general of his whole district. But about the period we have just mentioned, from the unsubdued state of the more difficult and distant parts of the kingdoms of Hyderabad and Bajepoor, then recently formed into *soubahs* or provinces of the Mogul empire, a variety of native landholders, either wholly independent, or in different degrees of subordination to the new mussulmen conquerors, became first known in Hindostan, and distinguished in the records of the *khalisah shereefa*, or *ryot exchequer*. Such were all the former class, entirely free, the petty *rajahs* of Malabar, in the southern extremity of the peninsula, and those of Rumpa and Bustar, among the high unhealthy ranges of mountains which separate the maritime circars, north of the Godavari from the *soubah* of Berar; and such were of the latter designation, imperfectly reduced, or subject to a certain tribute, the *rannies* of Bednore, with the *rajahs* of Mysore and Tanjore, which served as barriers to the unconquered countries of Malabar, in like manner as the nearest hilly districts of *Tarpoor*, &c. dependant on another branch of the royal family of Orissa settled in *Cicacole*, being only partially subdued, enjoyed the perfect freedom of the more interior mountainous regions of Rumpa and Bustar, ruled by the *Coywar* and *Goddwannah* *rajahs*. In process of time, and during the latter convulsions of the empire after the invasion of *Nadir Shah*, in 1739, not only some of the principal *Hindoos*, *Jagheerdars*, and farmers general, but even inconsiderable *enamdars* or charity landholders, hoisted the standard of rebellion, and in different provinces of Hindostan, under distracted feeble governments, actually acquired a greater or lesser degree of independence. All those territorial proprietors therefore, in general, whether free or tributary *rajahs*, *crories*, *desmooks*, or *chowdries*, acting in their different capacities, or self-dignified with *Hindoo* titles, usurping the real property of their Mahomedan masters, or mere feudatory or simple pensioners for life, yet claiming, and on the *ipse dixit* weakly or ignorantly acknowledged lawful inheritors of their conditional temporary benefices were ultimately confounded with each other, and classed under the same common well known appellation of *zemindar* or landholder, and from which proceed those gross mistakes of late occurrence, and doubts entertained, respecting the rights and privileges annexed to a patent office, originally and constitutionally of Mogul creation, under the forms, limitations, and controul already specified. But there is not throughout the Northern circars, more than within the rest of the wide circle of the British or subordinate allied dominions in India, excepting the few instances we have mentioned, a single individual or set of men among the native *Hindoos*, calling themselves, or acknowledged, *rajahs* and *zemindars*, who have the smallest pretension in form, right, or fact, to an inch of territorial property, beyond the extent of their *nancars* or *saverums*, or who can be considered in any other light, than as mere renters, with stated local privileges, depending on their own good behaviour, and the bounty of the proprietary lords of the soil; unless the English East India Company, in the latter capacity, have, since the date of their territorial acquisitions in 1765-6, formally alienated or transferred, which we believe they have not, any of their indubitable, necessary, possessory rights of Mogul royalty, under the crown and parliament of Great Britain.

The next revenue officer of rank, and of the same class with the *desmook*, though of greater utility, and sometimes of more extensive local jurisdiction, was the *despandeh*, or provincial register; this employment, for the most part exercised by *Bramins*, is the only one in its nature hereditary, to be found in the whole system of Mussulman government: it was an exception to the general rule, from necessity; but policy, convenience, and universal use, gave to the person holding it a greater degree of consideration at court, and in the public estimation, than could be acquired in virtue of the highest incorporeal rights and privileges. All *firman sunnuds*, grants of every kind, rules, ordinances, regulations of inferior police, judicial decrees, from each of the three departments, the *jumma kaumil toomar*, or original more perfect rent-roll of the lands in detail, serving as a standard and gross valuation, or political calculations of the revenue, and to fix the amount of *jageers*, as well

as of religious or charitable endowments; the *hustabood*, or actual sources of the collections made from the ryots; the *jumma wassel baakey*, or annual account of the assessments, receipts, and balances of the country, as settled in behalf of government, with its intermediate agents; the divisions, measurement, quality, and produce of the lands, enumeration of villages, farms, husbandmen, manufacturers, or artificers, liable to taxation; and in general, all donations, arrangements, and circumstances affecting real or personal property, but more particularly touching the proprietary interest of the state, were necessarily made matters of record in the duffer or office of the despandeah or canongoe, as they could only be properly authenticated, and acquire validity after passing through such form of registration, to render still more efficacious this great intended check, not only on the zemindars and lesser native superintendants, but also on the aumildar himself, and all his immediate agents, in affairs of civil administration or finance; private interest and hereditary independence were the powerful incentives, added to personal honours, consideration, and influence. To ensure the honest full discharge of a very important trust, a *rusoom* of two and a half per cent. on the revenue, ascertained by his own vouchers to have been collected throughout the country, was assigned to the public register, his heirs, and deputies in perpetuity. In lieu of this commission, however, at present there are a number of inferior depandeahs, claiming a right to free incassary, hereditary villages, or to others held by a tenure called *bilmokta* or *tutoodarry*, at a low unalterable rent; but all these, we apprehend to be improper, unauthorized alienations, made by the desmooks or other officers of government in power, to purchase greater defalcations in their own favour, from the stated dues of the exchequer.

Puttel and Koolcurny.

Thirdly, the *Puttel mucuddim* or chief ryot of a *deh-gam* or village, was precisely, within his narrower precincts, what the desmook was in the pergunnah or zemindary, as in like manner the *koolcurny*, *curnum*, *putwarry*, or accomptant, held the next inferior gradation to the despandeah. These were the principal and more permanent officers of the revenue, in a regular chain of subordination to each other, when acting under their native head; but serving as mutual checks during the suspended authority of the zemindar, either from insufficiency or mal-administration, and while the interior management devolved on the secondary class of agents before described as temporary and immediately dependent on the aumildar himself, in the following order; 1st. The *ameen* vested with inquisitorial and controlling powers in general, became security for the rents of the district committed to his charge.—2. The *sheristadar* or *mujumadar*, keepers of official forms or annual adjustments of the revenue, though they did not supersede or exonerate the canongoe, found it of advantage, and were always permitted, to interfere in scrutinizing his conduct, as well as in ascertaining the actual resources of the country, to satisfy the private enormous exactions of corrupt agency, rather than increase inadequate public supplies. In the circar of Rajemundry, at the period of the last change in its government, one of the most remarkable instances on record, perhaps, occurs in proof of the vast individual benefits to be derived with ordinary address and knowledge, from the union of the two offices now in contemplation, in the same person, under the necessary ignorance of new rulers.—3. *Tahseeldars*, or collectors of different denominations and rank, with their moherries, or writers of accounts, assumed the inferior departments, usually assigned to the mucuddim and putwarry, as far as the interests of the state was concerned.

Thus, then, it appears the aumildar, in his several capacities of *zolahdar*, *foujedar*, and *shackdar*, united in himself almost all the executive powers of sovereignty, if not virtually; the whole legislative authority is exercised under despotism, though dependant on the will of a regular gradation of superior officers; yet, like them, he was substantially the representative of the prince, within the limits of his inferior government, executed a greater variety of trusts than constitutionally ought to have fallen to the share of any of them, and were in fact the lot of few, and yielded to them in nothing but extent of local jurisdiction, with its relative influence. Nevertheless his province, such as was in boundary, might justly be termed an independent state in its interior administration, *imperium in imperio*, precariously attached to a distant crown, in proportion to the power, the dread, the awe of the reigning sovereign, and the virtue of that chain of delegated authority on which, was suspended the necessary insulated dependencies of a vast despotic empire. But we are of such frail securities of allegiance, as rested merely on the invisible influence of fear or opinion; there was some immediate personal checks on this lowest representative of royalty within the circle of his proper government, and these complete the list of all the independent officers in succession of rank or consequence, from the aumildar himself giving to the *killadar* a commandant of either of the principal forts, such as Masulipatam or Condapilla, the second place. This important post has been usually held for life, under approved conduct, and the form of temporary *sunnuds* from the actual ruler. A portion of the *haviilee*, or household lands of the circar, was set apart for the maintenance of the garrison, and repairs of the fortifications, a certain stock of provisions and warlike stores were to be kept up; the allowance was invariable, unless to make up the losses sustained from a siege, no accounts of ordinary expenditure were required, and then the *jageer* or tenure was denominated *mushaool*, or conditional. When the pay of the king's troops was, in like manner, included in the grant, it was called *Ashsham*, and returns of the men were annually made to the *Men Autisty*, a grand master of artillery. But when the lands adjoining to the fort were held, *bella shirrit*, or unconditionally, nothing was required of the *killadar* besides simple fealty to the sovereign, and he was in all respects independent of intermediate authority.—3. The *Savannah*, or news-writer, was a political intelligence, or spy upon the conduct of the aumildar and all the other officers of government employed on the part of the *soubadar*, or *Nazim*, as the *Wakeh negar* was properly a remembrancer of transactions in the dewanny department.

as in orig.

Killadar.

Savannah
and Wakeh Negar.

department, particularly in receipt of revenue; both these officers, maintained a weekly correspondence openly with their respective principals; whether at Hyderabad or Delhi; they were the instruments which set in motion the great springs of despotism, fear and suspicion, and were dreaded by the provincial delegates, or venerated by the vulgar, in proportion to their ability and integrity. Nor were there religious and moral preceptors wanting to curb the suggestions of unlawful ambition of learned men, under the common appellation of *Mulla*, whose duty it was to instruct youth and inculcate, among others, the doctrine of passive obedience to the prince, were dispersed throughout the districts with competent enaums, or gifts of land. But these, with all the other constitutional checks on Mogul government, prove more or less effectual only, in proportion to the vigour of the hands which hold the reins of government.

REVENUE.

CONSIDERING only the length of time the British sovereignty has been established in the circars; the peaceable indisputed possession for seventeen successive years of a country so accessible, inhabited by a race of people so submissive and mild, as not to have required in so long a period, the exercise of the old or the institution of a new system of a judicial administration; that the government has been armed with all the plenary despotic rights and privileges of the most absolute princes in the universe, added to a military power, and acquired mental endowments in the whole circle of scientific knowledge, of a nature greatly superior to what the Moguls could ever boast of in Hindostan; that there were apparently such extraordinary opportunities to gain information in every branch of politics, and trace true theory to its source, through the detail of practical experience, it may seem wonderful that, at this day, so little should be known of objects of such vast and necessary importance, as the ways and means, mode of management in raising the public supplies, and actual amount of revenue collected on behalf of the state, as to encourage any individual destitute of official local intelligence through others, or from self practice, to step forth in the ambitious hope of being able to say something new and interesting on a subject which at present so deeply engages the attention and inquisitorial powers of the nation; to hazard the imputation of presumption in opposing general belief, founded on the almost concurring testimony of experience of respectable persons, and recorded opinions, which may have influenced even a parliamentary decision; and lastly, to incur the certain risque of shame, without any expected private benefit, should it appear hereafter, that groundless assertions have been substituted for facts and vain speculations, and imposed on the world, for the more useful deductions of true plain reason.

But to a well informed unprejudiced mind, it will cease to be a matter wonderful, that so little progress should have been made in the knowledge of Eastern finance, when the rapidity of British conquests, and the peculiar circumstances of the Company's servants in India, are taken into consideration; when it is remembered that for many years back, there hath been a constant fluctuation in the government of our territorial acquisitions, and that in the struggle for the actual possession of these, or annexed influence between the crown and proprietary interests, the representatives of the latter were unable to discriminate by whom, or under what forms, the rights of sovereignty ought and should continue to be exercised; that all public accounts of the revenue, and in general, the whole political learning of Persian are locked up in the intricacies, studied ambiguity, and verbose inaccuracy of Persian manuscript writings; that to the ordinary difficulty of acquiring a foreign language, a remarkable difference of character in the Asiatic dialects, adds a further obstacle to their being learnt by Europeans; that, nevertheless, no adequate inducements have been held out to encourage a painful, and in itself, generally speaking, an unprofitable study; yet so necessary to develop the true efficient principles of a system of political economy, professedly serving as a basis for the conduct of public measures, that among the few individuals, who rather from motives of private satisfaction or a natural bent, may be said to have mispent their time in Eastern literature, scarcely one is to be found who has gone through a course of general original history, much less perused, or perhaps ever heard of many of those dry, incorrect, and tedious narratives, which contain the particular annals of Hindostan in detail, and which, though often mortifying to the pride of freedom, in instances of the most servile flattery or unmeaning praise bestowed on rulers as well as disgusting to Christian humanity in exhibiting the native deformity, the horrid depravity, oppression, and tyranny of Mahomeddars, may yet be of some universal utility in conveying a true knowledge of facts more or less important to the interests of mankind, and are indispensably necessary to the public understanding of the past and present system of local administration, or forming a new, more intelligent one for the future. But when it is known how few, if any, of the Company's civil servants in the circars, have been induced to learn the Persian language, either from want of encouragement, or the facility of procuring Hindoo interpreters, who, with the knowledge of the English, might be supposed capable of transacting the business of the country, through the medium of their native dialects; that in consequence, all original more authentic accounts of the revenue, the rights and privileges of the prince or lights into the settled forms of government, the firmans, *sunnuds*, temporary or hereditary tenures, were absolutely and wholly precluded, or of no avail to the superintending agents of people, by a critical examination of treaties, firman, *sunnuds*, temporary or hereditary finance; that further, there was no virtual control over the inferior intermediate native officers employed, whose interest it was for the most part to deceive, who are endowed with sufficient cunning to second predominant inclinations, and who were moreover liable to be imposed on themselves, through technical literary ignorance; and above all, that on the first acquisition

Mr. J. Grant's
Political Survey of the
Northern Circars.

REVENUE:

Mr. J. Grant's
Political Survey of the
Northern Circars.

REVENUE:
1st.—Nature and Sources.

Bleed or territorial

acquisition of these provinces, necessity perhaps threw the whole executive administration, for the three following years, into the hands of an unprincipled intriguing Mussulman amildar, formerly in office under the Nizamut, in conjunction with an artful intelligent Hindoo, elevated on that occasion rather informally, to the high incompatible lucrative trusts of diwan, public interpreter, and of serishtadar, or actual chief canonigos; that in consequence of a combination so powerful to veil the mysteries of finance, or rather the defalcations of immediate agency, under the pretended forms of ancient practice, continued by the most experienced men, an example and routine of management was established, which necessarily shackled all future superintendence; we repeat, when these various circumstances are known, it may seem more surprizing that so much should have been ascertained, and brought to public credit under the head of revenue, than that so little should yet be generally understood of affairs involved in difficulties and obscurity; at least, equal to their importance.

As to the pretensions of an individual, a mere sojourner in the country; of his observations as to any thing new and interesting, whatever they may be, he claims no particular merit from them. The office of public minister to the Nizam's court necessarily requires some knowledge of the Eastern language, and the proper discharge of its most ordinary functions, implies a general acquaintance with every branch of politics; at the same time, a private intercourse, founded on a very trifling obligation, with the first statesman in point of station and rank in the Deccan, perhaps the greatest that has appeared of high birth in Hindostan during the present age, in universal learning and experienced ability, accidentally opened a way to uncommon sources of information from an extensive library, and the most useful public records of the highest authority; the neglect of which, would have argued the greatest demerit, considering the difficulty, perhaps the impossibility, of an European's meeting with the like favourable opportunity of gaining political instruction through the best native channels, always shut up with the most cautious jealousy against foreign inquiry.

In regard to apprehension of incurring the imputation of presumption in refuting received opinions, however far they may have had the sanction of the most respectable personages, such an individual, conceiving the general belief to be founded in error, and of dangerous tendency, must be shielded either by a sense of public duty, or the conscious rectitude of his own intentions; but with respect to the consequent shame of detection in wilful misrepresentation, rather than shelter himself under the uncertainty of private motives, he must wish to rest his defence on the truth of facts and justness of observation on the subject of finance, within the large scope of present consideration, which may be divided into the four following heads, viz. 1st. The nature and sources of the Revenue of the Circars proportioned to the total produce of the country.—2d. The mode of settling the Jummabundy, or raising the annual supplies of Government.—3d. The gross and net Receipts of the public Treasury.—4thly. An account of current charges, involving a proposed Scheme of future expenditure.

First. It is well known that throughout the whole of Hindostan, the ordinary revenue of government is comprised under the two general denominations of *Mahl* and *Sair*; the latter, arising from a variety of imposts chiefly on personal property, fluctuating and uncertain in its amount; is therefore of an unsettled precarious nature, ascertainable only at the close of the year, and including almost the whole system of taxation in Europe. The *mahsool*, or customs in exports and imports, were fixed by the Moglis at 5 per cent. from Hindoos, or half that proportion from merchants of their own persuasion, or favoured foreigners; but *chaddarry* is an inland toll, collected at different chowkies or stations on the roads from the sengers, or on account of merchandize, grain, and all the necessities of life, carried to market, and being exacted at an indefinite rate, according to the usual indiscretion of zemindars, or other officers of government, is intolerably burthensome to the lower class of people, without producing any adequate benefits to the state. The *Pandery*, or tax on the shops of workmen and retail merchants in towns, or, under a different denomination, on the temporary stalls erected during the fairs held annually at places of Mussulman pilgrimage, or Hindoo worship, formed also a considerable branch of the *sair*, together with licences to the makers and sellers of spirituous liquors, or to the keepers of brothels; in like manner, in many places were included a tax on houses in general, on marriage, on looms, on the cloth manufactured, and the *motherreffa* or poll tax, on artificers and manufacturers, continues every where a great discouragement to industry. The *jizea*, or tribute imposed upon the Hindoos or idolaters, was, perhaps, for the last time collected in the beginning of the present century, by Anweer o Deen, the father of the nabob Mahommed Ali, when acting as superintendent of this branch of the revenue, in the town of Surat; but what may appear strange, the personal exactions, under the Mussulman government, from Indian pilgrims resorting to Jaggernaut, or other famous pagodas, are still rigorously enforced by the freest native rulers, successors to the tyrannical dominion of Islamism, yet superstitious adherents of braminiical faith. The *ferroay*, *foujedarry*, or produce of fines, confiscations, and the *chout*, or fourth of sums litigated in the civil courts, made no inconsiderable part of the variable uncertain sources of public supply; and to these may be added within the Northern circars, the profits on salt farms, estimated at a lack and a half of rupees, or about two-thirds of the prime cost of near ten lacks of maunds, exclusive of half that quantity exported annually to Bengal before the late prohibition there, on a medium of 25 rupees per 2,0 maunds, likewise the yearly rent of cocoa nut and palmyra trees in the neighbourhood of the sea ports most frequented by the lascars and fishermen, and chiefly near the mouths of the Godavari; properly dependant on the port of Masulipatam, though sometime since included in the zemindarries of Muggletore and Peddapore, and which, at one rupee each tree, may be rated at least two lacks and a half

half rupees additional, as arising from barren unappropriated lands; yet the total of all these abwabs or imposts, levied on the general head of sair, either in the circars, or any other part of Hindostan, never exceeded one-tenth, and now falls rather short of that portion of the stated public income; and they were thought of such little account to the state, so oppressive in their nature, for the most part, to the poor, consequently so repugnant to the principles of the established, as well as any other system of religion, that the wise and politic Alem Gheer, the last great emperor of the Hindoostany race of Timoor, abolished, by edict, seventy of these several articles of taxation; though the selfish lenity of the prince, more than the refractoriness of foudedars and jagheerdars, whose fiefs continued to be valued without abatement, according to the jumma kaumil, or old standard assessment, which included the recently prohibited abwabs, together with the future disorders of the empire, virtually prevented then and ever since, the carrying into effect the royal mandate, left now as historical record, rather of what ought to be done in policy and humanity, than at any time could be expected from the universal benevolence of an Eastern despot.

It is therefore the *mhal*, or landed property, the first mentioned general distinctive term of revenue, which constitutes the grand, the permanent, ascertainable pre-exigent source of finance over the whole of Hindostan, and indeed; all the rest of Asia, under one universal rule, perhaps peculiar to this quarter of the world, though admitting of many subordinate variations in its several divisions; and to this important branch, we shall confine our future disquisitions on the subject before us. Nothing can be more erroneous than the public opinion entertained of the nature of our territorial income throughout the British dominions in India. In Bengal, where most progress hath been made in ascertaining the true original principles of the actual system of revenue, it is generally considered under the denomination and common idea of a land tax imposed on certain classes of native and supposed hereditary proprietors called Zemindars, from a compound in the Persian language, signifying literally, tenants, or holders of land. In the circars, it has acquired the more dignified appellation of tribute; and the petty farming landholders from whom it is collected, have been sometimes honoured with the title of feudatory lords, but most commonly with that of rajah, or hereditary Hindoo princes. It would be no very difficult matter to shew the foundation of these mistakes, and their influence in determining the opinions of those, who have only European ideas. To comprehend the state of things in Asia, conveyed in general terms of the English language, seems at once obvious and necessary: but it is our present task rather to exhibit the truth of a different, and what we conceive to be the only proper definition, of Indian revenue; viz. not a tax of 1-5th, as in England, on the proprietary income of freehold estates, far less a feu duty, or fixed perpetual quit rent, on such as are in vassalage, and by the ancient military tenures known in other parts of Europe, but in form and fact, the landlord's proportion settled on a medium at one-fourth; the *rebba*, or *chout* * of the original gross produce of the land, shared with the tenantry, or rather a yearly rent, variable according to the circumstances of the country at the period of adjustment, paid to government, as the sole, legal, known territorial proprietor, as generally understood by the ryots or immediate cultivators of the soil, through the agency of the most part of a certain class of Hindoos, nominated on behalf of the state, with suitable appointments; land and money, to the office of zemindar, or superintendent of a local provincial subdivision; and who, collectively, to the greater satisfaction of the people, as native guardians of the public peace and private rights, as well as receivers, or rather farmers general of the revenue, relieved their ignorant voluptuous Mussulman rulers from the intricate troublesome detail of internal police, and the management of mofussil collections. That this was, and continues to be, the true nature of the territorial income of the circars, under the Company's or former administrations, can only be fully illustrated by taking a short general review of the original institution and progress in Hindostan, of the Mogul system of finance, which is still regarded in fact, or by legal construction, as the only genuine source and support of every actual established mode of raising the supplies, throughout one and all of the discovered members of this once great empire.

Much hath been said of the *assil toomar jumma*, or original roll of the rent, agreeable to the first general assessment of the twelve soubahs of Hindostan, north of the Nerbuddah; undertaken and imperfectly accomplished through the superior agency of the famous Hindoo rajah Toorell Mull, in the reign of Akbar, one of the greatest Mogul emperors; but of the performance little more seems to be known in Europe, than the total amount for which the several districts were rated, or of its author, any thing further than that he was an able financier. The following short Analysis therefore of a work so celebrated, connected with as much as may be necessary of the history of the man, may be equally new, as it appears essential to the more perfect understanding of the subject under consideration.

Toorell Mull, of the Kshetry cast, from Lahore, and at length raised to the munsib, or dignity of four thousand, began his political career in the province of Gujerat, both as a military commander and intendant of the revenue, in one thousand seven hundred and fifty-three of the Christian era. The two following years he acted in the same capacities in Bengal, with greater reputation, during the viceroyalty of Khanjehan. He was afterwards deputed a second time to Gujerat, and on his return to Delhi in 1577, having resumed the

• Hence the derivation of the modern claim of the Marhattas, who in gaining the ascendancy over, and in imitation of the moguls, exacted from Fomedars and Jagheers of the latter, the same proportion of their income, that these levied from the ryots or inferior tenants

of the soil, and at first with the more ready concurrence of the sovereign, because the demand did not come home immediately to himself, and only lessened the power of more refractory subjects.

Office

Mr. J. Grant's
Political Survey of the
Northern Circars.

REVENUE:
1st.—Nature and
Sources.

Rehba or
Jummabundy Nekdy.

Buttai, or division
of the crops.

office of *peshear*, or chief assistant to the *vizier* Shah Munsoor, which he held in the intervals of his residence at the capital, had no doubt a great share in the regulations of that year, such as the division of the empire into twelve *soubahs*, the appointment of eight principal officers with distinct independent powers to each, and a fixed *jummabundy* or annual settlement of the revenue, formed on a medium of the ten preceding years actual receipts, according to the best information which could be obtained from the local investigations of a number of *skilful* *amcens* distributed throughout the several provinces. But it was not till 1582, when he received for the second time investiture of the *vizaret* Ashraf Dewan, or post adopted since, by succeeding administrations as a model of perfection, and serving as a basis for the actual collections in every part of Hindostan, without any variation in the principle, or much increase in the amount of assessment to the present time, excepting in the maritime countries, since so prodigiously enriched by an enlarged direct commerce with Europe, or in such other places, as were not then completely subdued; or of which the valued rent could not with sufficient accuracy be ascertained in the other period of this great man's administration, finally terminated with his life in the year 1589. That system embraced the three great objects of Eastern government: regulations of finance chiefly for the support of a feudal military establishment, through the medium of a gold and silver currency; as best calculated to maintain the power, the dignity, and supply the necessary profusion in expense of a despotic prince.

The ultimate point of perfection, aimed at in the revenue department, was to form a rent-roll on an actual measurement of the lands, of exactly one fourth of their full annual produce, shared with the husbandmen, to be paid into the royal treasury in specie, according to the number of *beghas* or extent of ground in cultivation, distributed into four classes, expressive of the nature of the soil, and to be invariably rated by a medium then struck of this was called the *Jummabundy nekdy*, or money settlement, and the farms so rented were denominated *Ruckbah*, an Arabic term, signifying possession held by a slavish tenure, though probably introduced in Hindostan, from the more ancient custom of assessing the country, by the estimated labour of a yoke of oxen. But such a scheme of finance was only applicable to, and intended for, places where circumstances of soil, population, commerce, and general civilization, admitted of the more improved state of agriculture in its various branches, arising from the superfluities, as well as the necessities of life; accordingly, it prevailed chiefly in the *soubahs* of Delhi, Agra, Gujerat, and Behar; Bengal being at that time, as little known, as imperfectly reduced, and its climate held in such disrepute, as to impress the idea of banishment on the minds of those, who afterwards carried thither, in multitudes, all the enriching arts of luxury, and acquiesced in the propriety of bestowing and resorted to only from necessity.

In the other provinces, therefore, the public revenue was levied by a different rule, technically understood under the Hindoo word *Buttai*, signifying division, which was better adapted to the scanty resources of an indigent ignorant peasantry, deriving their subsistence chiefly from pasture lands exempted from taxation*, or who contenting themselves with the luxuriant growth of a single harvest, where two might be produced with a little additional labour, required that spur to industry given by a judicious increase of the demands of government, and who, as yet generally unused to a gold or silver currency, were for the most part, obliged to pay their rent in kind. Agreeable to this mode, it was ordained, that the great natural productions in all sorts of grain and pulse, depending on the periodical rains, and reaped in either of the two seasons *khareef* or *rubbi*, being wholly ascertained, and accurately estimated on the spot by the *mokeem*, or skilful appointed appraisers, husbandmen; nor will such appear an inequitable participation, though the expense of seed, with the whole of the labour, fell on the latter, when we consider the facility of the simplest culture; the general forty-fold returns of a quick spontaneous vegetation; together with the peculiar advantages to a Hindoo, of a free unbounded common pasturage. When charge of watering them artificially from wells, public reservoirs, or by means of drains from rivers, then the state was only to be entitled to one-third proportion, as sole proprietor of the soil, of the gross original product; but with respect to articles of greater value thus brought fourth, such as opium, sugar cane, vines, plantains, mulberry and cotton plants, the share claimed from the immediate cultivators, through the agency of *zemindars*, or farmers general, by a lenient, wise, beneficent government, varied from one fourth to one eighth of the entire yearly crop, according to the additional expense and labour of culture, hazard, or trouble of carrying them for sale. Moreover, in countries where this rule of *buttai*, or division of the ordinary and extraordinary harvests between the prince and his farming subjects was established, yet it was always in the option of the latter, as it may be said to have been the terminating ultimate view of the former, as landlord, when the agriculture was in its improved state of new and various cultivation, to commute the larger proportions

* Excepting the trifling tax of three *daams* annually for every head of oxen, and six for bullocks, pastured on improvable uncultivated ground, to serve as a stimulus to agriculture.

proportions of rent, as paid in kind, for the *rehba*, or pecuniary assessment of one-fourth, as settled in other places, on a measurement of the lands, together with a medium valuation of their whole and mixed produce annually. There were still, however, very extensive tracts of the Mogul dominion, either totally unexplored, difficult of access, or imperfectly subdued, which neither of the foregoing modes, could bring into a general computation of the revenue. These districts were, therefore, estimated according to the best information possible to be obtained for the present, subject to future alterations; and thus were commuted the foundations of that famous original system of finance, involved in the *Toomar juma* of Toorel Mull, intended to sustain the vast fabric of the Mogul empire.

The means of realizing the new-formed universal rent-roll, were made subserviently relative to the support of the imperial household, together with the civil and military establishments; the economical reform of which, particularly the latter, was the next grand object of the minister's general plan. Accordingly the whole kingdom, as now assessed, was distributed into lands immediately dependant on the *khalsa* *shereefa*, or royal exchequer, or such as were assigned over to the greater or lesser officers of government, for the maintenance of troops and personal dignities; by a *feudal* temporary tenure, at first called *atka*, then *jageer*, signifying territorial possessions so alienated, at the will and during the precarious favour of a despotic monarch. The former division, including the capital town, with its dependant *circar*, or province of a *soubah*, or vice-royalty; and the principal *pergunnah* or district of all the other *circars*, under the subordinate rule of *rahbys*, the *foujedars*, or *aumils*, constituting together the whole *khalsa* or household lands of the emperor, set apart to defray his personal and court expenses, those of his guards, state garrisons, as well as the similar establishments of all his delegate representatives throughout the empire, including also in general, every where the largest, the richest, and best ascertained portion of the country, was, besides its geographical juridical subdivisions, parcelled out into others, depending on the amount of revenue, being one crore of *daams*, or two and a half lack of *rupees* per annum; these were denominated *Chucklas*, and the immediate superintendence, internal management, and collection of each, were conferred on the wealthiest, most skilful trusty Hindoo farmers which could be found in the district, with an allowance of 5 per cent. on the net receipts of the treasury, from their collections, in addition to small *freehold* possessions in land for family subsistence, already described under the appellations *Nanar suverum*; and the officers thus employed, were at first distinguished by the name of *Crory*, afterwards more familiarly known as *zemindars*, though the original designation is still made use of in all the Mussalman capitals, but with a total change in the nature and forms of the public charge from whence derived.

The other grand division of the country, assigned over at the new valuation to the several military commanders, for the maintenance of their respective troops, included, for the most part, the least productive unsettled districts with a view to further improvement, and more perfect subjection, under the advantages of a local, joined to the vigour of a species of feudal administration. The lands thus distributed in all the twelve *soubahs* of the empire, as best calculated for the purposes of finance, as well as to insure the stability of recent conquests, under an unnatural foreign yoke, though generally distinguished by the Arabic term *Atka*, or the synonymous Persian word, *jageer*, yet received various, more particular denominations from the nature of the different tenures on which they were held. According to the more precise and proper signification of the general term for such possessions, nothing more was understood than a simple allotment of an extensive territory, with its jurisdiction and revenue, to a *foujedar*, or military commander for a limited or indefinite period, under an express obligation of maintaining a certain body of troops to attend the king in person, or any of his lieutenants in the field. Such were in modern times, the *foujedars* of *Karnah*, and the *Benatic* *Payenghaut* dependant on the *soubah* of *Hydrabad*; but the latter grant of *Tycul*, most commonly confined to a single *circar*, was sometimes, as *Kunool* in the beginning of the present century, but then with particular services, or a small quit rent. The *Sycughal* again, was an assignment usually for life, on certain lands for the whole or part of their assessed revenue, without any local jurisdiction, similar to that bestowed on Lord Clive in the Company's *zemindarry* of Calcutta, which though denominated *billa shereit*, or an unconditional *atka*, answers exactly to the *zatee* or personal *jageer* of the moderns, in like manner as the preceding tenure of *Tycul*, being also of Mogul or Turkish derivation, corresponds with that now in use under the terms *mushroot*, or conditional, and *aksham sepahy*, or military *jageers*, appropriated either for the support of garrisons or provincial troops. Under the division of assigned country, were also classed, those petty alienations, consisting of a few *beghas* of ground made over by the prince, in the manner of a religious, charitable, or gratuitous donation for the maintenance of individuals, singly or in community, thus an *Aynna* was granted to professors of learning, and the Mussalman faith, and *Pundna* in Bengal. *Enaums* or seminaries, such as *Gopaman* in the *soubah* of *Oude*, and bestowed on mendicants, whether Hindoo or Mahommedan, he common singers, *bramins*, and likewise on *zemindars*, under the more particular denomination of *Nanar*, or means of subsistence, though the arrogance of some of the usurping rulers of the present age has imposed the same word, as descriptive of the highest, most extensive grants, on the ignorance in such matters, but an *altumgha*, according to the power or influence to command the greatest real favours, in conformity

* Vide the *Nizam's* *Sauwads* to the East India Company, for the Sovereignty of the Northern *circars*, in conformity to the tenor of Mogul's firman.

Mr. J. Grant's
Political Survey of the
Northern Circars.

REVENUE:
1st.—Nature and
Sources.

Two-fold distribution
of the lands.

Khalsa portion.

Jageer territory,
subdivided into.

Military tenures.
Foujedarry.

Tycul, and

Sycughal.

Civil grants of Aynna.

Enaums, and

Mr. J. Grant's
Political Survey of the
Northern Circars.

REVENUE:
1st.—Nature and
Sources.

to the literal signification of the two Arabic terms of which this technical one, is composed, conveyed gratuitously from the sovereign to a few of the most favoured of his servants, a small heritable grant of territorial property, perhaps then, and since, the only one of the kind in the whole system of Mussulman jurisprudence. Sometimes the same jagheer held all the principal subordinate tenures within the limits of his atka, or more extensive jurisdiction, the other was contrary to Eastern policy; as in those days, the Nabob Zuffier ul Dowlah enjoyed in his turreddary or division of the Nizam's dominions, the tyeul of the circars of Commamet and Worangole, the sycughal of many lesser districts, together with alumgha of Niernul. Nor were such holdings, entirely confined to Mahomedan amceers; for we find even in Akbar's reign, that the great Hindoo rajahs of Mauvar and Jaepour, after being conquered, and wholly deprived of their ancient possessions among the hills of Aginere, received them back, as military fiefs, subject to the new regulations of the Mogul empire; and when the same princes were afterwards so far humbled, as to submit to the mortifying, though intended conciliatory requisition of the emperor, to send their daughters to the royal harau to be espoused under a rule the most repugnant to their natural principles, their assigned territories were enlarged beyond the usual extent of the most considerable jagheers.

It must further be remembered, that one and all of the superior and lesser tenures which we have enumerated, could only legally and formally be obtained, directly from the sovereign ruler, under his proper seal and signature, though often through the recommendation of ministers or favourites; and therefore, when in later times of actual usurpation, yet outward respect for the old imperial rights, any self-created soubahdar, in imitation of the lord paramount, conferred such feudal possessions on the individual *verant in*, and claiming rank with consequence from the ancient forms of Mogul royalty, the grant could only be received under the base tenure of *Toahheddy*, a contract, or *Ejarah*, a farm for years; thus, in the nizamat of Salabut Jung, when the circar of Guutoor was made over to his brother, Bazalet Jung, who also derived his honours and vice-royalty of Benjapour nominally from the crown of Delhi, as the common source of legitimate authority or grandeur, the transfer was made in the manner of a lease, which having just expired at the period of the Company's taking possession of the other circars, was continued by treaty with Nizam Ali, on the same footing of occupancy during the life of the incumbent, under the denomination of a jagheer; moreover, it is to be understood of the division of atka, or alienated lands in general, as well as of that portion of the empire immediately dependant on the khalsa, that the inferior mofussil administration, in matters simply of interior police, or affecting the public revenue, was, with a few exceptions, vested universally in Hindoo zemindars, chowdries, talookdars, mocudlins, and the lesser ryots or peasantry, sometimes acting in a chain of subordination to each other in the rank we have placed them, sometimes separately; and there are instances where rights, jurisdictions, and privileges, annexed to the higher of all these subsidiary official distinctions, expressive of a landholding or tenancy in the soil, were united in the same persons, in like manner as hath been remarked, with respect to the lordly feudal tenures of the Mogul amceers, the forms of which may have given rise to analogous ideas in the management of the finances. Accordingly we find, in the zemindary granted to the Company of the lands about Calcutta, investiture given not only under the general more comprehensive, but also under the special subordinate ones of *chowdrary* and *talookdar*; the one more particularly signifying in the Hindoo language, an inferior civil jurisdiction; the latter in the Arabic or Persian, a dependant tenement or farm, usually assessed in Hindostan, at a fixed annual rent.

But though Toorel Mull, by these regulations, ascertained the legal sources, together with the amount of revenue proportioned to the gross yearly produce of the country, and made the means of collection subservient to another object of government, which was the support of a feudal military establishment; yet a gold and silver currency was still wanting to facilitate the operation of either department, involving the receipts or disbursements of the royal treasury. Strange as it may appear, before this period, the only coin in common use, in the supposed rich commercial empire of Hindostan, was on copper, under the nomination of pull, siah, or telooos, sixteen of which were reckoned equal to a tunka of base silver; these were sometimes struck, but solely for the king's use, in making the usual presents to foreign ambassadors, rewarding singers, or the particular services of any of his nobles. Trade must therefore have been carried on, chiefly by barter, the rents for the most part paid in kind, or subject to the same tedious details which might have been found less inexpedient, in the issues of money for defraying the public expenses. To remedy such inconveniences, and enlarge the circulation of specie a new coin of the finer metals was introduced, and from thenceforth gold mohurs, each 11 masheh weight, worth 9 sicca rupees of 11½ masheh, or about 7 dwts. 11 grains, pure silver, each of these to be valued at 40 dawns or telooos of copper, every one of which to weigh agreeable to the former standard, 21 masheh, were substituted as the universal medium of exchange in all financial accounts and pecuniary transactions of the state. These different arrangements considered, severally or as relative to the simple object of revenue, comprehended the whole scope of that system of political economy, as celebrated among the wise institutions of Akbar, as being the most equitable and perfect for the government of a foreign conquest, and still constituting, after a lapse of 200 years, the ground work of the actual legislation of finance throughout the whole of Hindostan, or esteemed the best model to be adopted in future.

In the Deccan, although considerable progress had been made by the Mogul arms, in the reduction of the four nearer soubahs, from the very beginning of the seventeenth century; it was not until the year 1654, in the reign of Shah Jehan, and under the auspices of Moorsheed Koole

Koole Khan, then dewan of these southern countries, that Toorel Mull's regulations were there introduced, and became thenceforward the standing immutable law of the land. The original scheme was so servilely copied on this occasion, that the only difference lieth in some nominal distinctions, which are however worthy of notice, to prevent mistakes, in tracing the genuine source of the revenue system established in this great limb of the Mogul empire. The Persian terms, *dustoor ul amil*, applied to the first institutions, are changed for the Hindoo word, *deharah*, of the same signification, to express the ordinations promulgated for the government of the *Deccan jumma kaumil*, complete or more perfect assessment, is substituted for the *assil toomar jumma*, of proper Hindostan; *baghat*, or gardening, is applied to the finer more laborious culture depending on the artificial supply of water; and the provincial dialect of the South afforded the personal titles, *desmook*, chief of a district, or *despan-deah*, its bramin, recorder, and accomptant, instead of the more universal ones of *zemindar* or *crory*, and *canongoe*, or public register. A silver and gold currency has been already long established among the Deccanee Hindoos. This advantage, perhaps, was derived from the early extensive intercourse in trade, between that people and the Persians, or more recently the Arabians, to whom the use of a national coin had been known, near a thousand years before: but whether it was borrowed from others, or originated in the country, it had been found inconvenient, under the preceding Mussulman governments, to attempt innovations, and this may be the reason why Toorel Mull's regulation of the coinage was left out in his system, as revived by Moorsheed Koole Khan.

But it hath been already observed, it was not before the year 1687, that the Northern Circars, forming part of the soubah of Hyderabad, fell under the Mogul yoke. It doth not appear that any alteration, either in the amount of rent, or mode of assessing these districts, was introduced at the period of this revolution; the old valuation, or standard of revenue, as fixed, we have reason to believe, on the first establishment of the Kootul Shahy, was transferred to the imperial rent-roll of Alenigeer, and the rule of battar, or equal division of the crop between government and its ryots, is continued exclusively and universally down to the present time, except in places where the unnatural, unrestrained oppression of zemindars, has increased the moiety, demanded in behalf of the public, from the peasantry, solely for private advantage. This simple mode of rating lands for half their yearly produce, is derived from the remotest antiquity in different parts of Hindostan, and still invariably prevails in such countries as were left unsubdued by the Mahomedans, like Tanjore, where the ancient Indian forms of administration are for the most part preserved entire; it will not, therefore, be thought extraordinary, that the same custom should thus be the ground-work of one system of finance, and enter largely into the formation of another, through ignorance, policy, or necessity, to the former usage of the same unconquered people. Such, however, is the fact; either the circars were subject, in the reign of the Kootul Shahy, to similar regulations as had been instituted by Toorel Mull, or his copyist, in the Deccan, for the management of the Mogul revenue, or when they were annexed to the crown of Delhi, they necessarily and immediately fell under the general laws of the empire, which, to this day, authoritatively ascertain the nature and sources of the public supplies to be conformable to the definition which we have endeavoured to support in discussing this first general head of the subject of present consideration.

Second. The mode of settling the jumma bundy by annual agreements, is derived from the highest antiquity in all parts of Hindostan; and arises necessarily from the local circumstances of the country, joined to the character of its inhabitants. The frequency of revolutions in government; variations in the state of population, from the too often experienced calamities of war, pestilence, or famine, and perpetual changes in the produce of agriculture occasioned by inundations, drought, or any irregularity of the seasons, must influence inevitably a periodical valuation of the lands; while the poverty of a people, the fewest possible wants, where nature is most profuse, in yielding all the necessities of life, their factitious simplicity in diet under the severest rules of a stubborn faith, which still further reduces the prices of labour, and encreases of course the indigence of the peasantry, added to the policy of keeping poor the zemindars, or intermediate agents of the state, whose sole use in society is confined to the exercise of their civil employments; who are taught through the superstition or chicanery of their priests, to consider the concealment of wealth, as the first of religious duties; whose fortunes, therefore, could not be brought into circulation, unless in the execution of schemes of ambition, either by direct treason or corruption for the destruction of that government, from which they derive their political existence. While we repeat the universal irremediable poverty of such a people, partially and very moderately favoured by commercial benefits, passive in their natures, unindustrialious from circumstances of situation or the charms of a pastoral life, which eludes contrivance for the support of civil society, renders a yearly settlement of the revenue, however inconvenient it may be, in extensive dominions ruled by a few individuals, unavoidable, and highly expedient, as the shortest term that can be prescribed. The only source of Indian wealth in general, excepting the confined, though daily increasing trade with Europe, exclusively enjoyed within the circle of the British possessions, is territorial property, of which the value is low, in proportion as the natural fertility of the soil and general influence of climate, are greater than in other countries; but local circumstances originating in the religion, government, genius and habits of the natives, depreciate so far this single revolving fund

Mr. J. Grant's
Political Survey of the
Northern Circars.

REVENUE:
1st.—Nature and
Sources.

Established in the
Northern Circars 1687.

2d.—Mode of
Settlement.

Expediency of an
annual settlement.

sic in orig.

Inferior holding of
Ejrahddary.

Zemindary or
Finance.

Chowdrary.

Regulations of
coinage.

642 Appendix to Vth REPORT from The Select Committee on [No. 13.]
fund of riches, that even indigenous states, deriving from it alone their means, of support, have been forced to exclude intermediate property. Interests found so essential to freedom and individual civil prosperity, in places where these effects are supposed so prompt the welfare of society, or increase the portion of human felicity; and instead of raising the public supplies by an European system of taxation, were necessitated to claim the landlord's proportion of the yearly harvests, and enter into all the troublesome detail of immediate interior management, on the variable foundations of a temporary settlement of territorial rent. Foreign rulers, possessing by the violent right of conquest and country under such circumstances, and whose wants are not limited to the simple exigencies of internal defence, but relative to the vast complex operations of a distant mighty empire, involving an universal system of politics, and the very reverse of Hindostan in opulence, power, civilization, or particular interests, may find themselves compelled, as lords of the land, to exact a larger share of its yearly produce from the tenantry; but it is impossible they can relax in the established demands of their predecessors, or substitute any other adequate source of revenue, without supposing an alteration in the state of affairs, greatly beyond the perception of human foresight. The stock of existing productive wealth, together with the public supplies derived from it, depending on and being thus limited to the pecuniary returns of a single revolution of the harvest seasons, all operations in finance must have the same temporary bounds, subject to general principles reduced into a system, of which the superior excellence will rest, on the efficiency of mutual checks on personal agency or simplification of forms, accounts, and interior management. Having already described the functions and relative powers of the different officers of Mogul government within the circars, to determine the important question which now arises from the subject before us, the next progressive enquiry leads to a short recital of the established mode of proceeding, in fixing and realizing the Jumma bundy, or annual assessment of the lands.

The Fussilee or harvest year in the soubah of Hyderabad, to the north of the Kistnah, and in the circar of Guntoor to the south, commences on the 25th September, and is of course solar, though founded on a lunar epoch through Mussulman bigotry or ignorance. From the time of Akbar, it had been customary forcibly to introduce the Hegirah, wherever the Mogul arms could command a tributary acknowledgment of superiority, without reflecting, perhaps, on the almost immediate deviation of style which must ensue from the necessity of computing time agreeable to the invariable periods of the seasons. Accordingly, when Shah Jehan, in the year 1045 of the Mahommedan era, enforced the reading of the khotbah in his own name throughout the dominions of Abdallah Kootub Shah, that lunar period was then established; but having been since continued by solar calculation, a difference of near five years has already arisen between the two methods of reckoning, so that the beginning of the present Fussilee 1193, falls in the 10th month of the Hegirah 1797, or corresponds with the autumnal equinox A.D. 1783, from whence is to be dated the eighteenth annual settlement of the revenue, supposed to be concluded agreeable to the ancient and usual forms, until others are established in their room under the Company's administration. Preference of being continued another year in the collection of the public rents, is sent to the zemindars, as head farmers, to secure their influence in promoting and quickening the ordinary process of calculation. It seems impossible for government to enter into a minuter detail of management, than through the immediate agency of these native officers. To obviate such a difficulty, was one of the chief ends proposed by their original appointment, or from the confirmation of successive rules, of local rights and privileges, which so eminently distinguish them among the lower class of peasantry, and raise them so near the level of the landholders of other countries, as it will be found now, or whenever it is thought necessary to discuss the merits of the actual system, to be the only good purpose answered by adopting so much of the Mogul policy, notwithstanding the practice which hath so long prevailed of letting out whole rightful territory appertaining to the state. However this may be at seed-time, the koolerunes or village accountants are, in the next place, directed to ascertain the quantity of ground in tillage, with either the real amount or estimate of the grain sown, and which Tookhem rezi they do with a minute exactness, though rather in the view of preventing any fallacious representations for claims of remission, on the plea of casualties, than to value the future harvest. This grand preparatory operation is performed in consequence of another special writ to the same inferior officers, distinguished in Telinga by the word *Anchumna*, which seems to be a corruption of two Persian adverbs, signifying "there" "is" "so" "much;" but in proper Hindostan it is better understood by the Arabic term *koot*, applied to ripened corn, when about the month of November such valuation is ordered to be made of the two great crops in the ground, constituting the *khareef* and *rubbi* harvests.

At this important crisis, the zemindars, when most impatient to reap the fruits of their industry or ambitious care, are summoned to renew their agreements with government. It is a mistaken notion that the business of the season must be impeded, by the absence of these people; the very reverse, is oftener the case; they are for the most part all over Hindostan, and in the circars, with the exception of one or two individuals, wholly incapable of transacting affairs of such magnitude, as of late years have been left to their management, and are therefore in a state of tutelage to some crafty, designing, inferior agents, who forward their own selfish views, or maintain their consequence by feeding the vanity of their ignorant employers with ideas of princely grandeur, and too frequently with schemes of independence, under the presumed inability or negligence of any ruling administration, added

added to the certainty of incurring no responsibility while they hold no ostensible office, and are personally unknown; accordingly the zemindars, of women and of minors, have always been found the best regulated internally, and the most profitable to the public, simply because the agency is united with responsibility in the same individuals, who are subject to controul in proportion to the inferiority of their pretensions, and who moreover, from the general depravity of manners in Hindostan, may be emulous of recommending themselves to the favour of government in the sinister view of being continued in the management, to the prejudice of, or with the end perhaps to the utter exclusion of their former principals. Whether then a jumma bundy be concluded on the spot, or elsewhere, by the removal of zemindars to any indefinite distance from their respective residences, exclusive of the small personal expense, which it is possible for Hindoos to incur beyond the hire of a pageant retinue, the mock resemblance of an army only when capacity fails in sending the ever constant inclination to command, and intimidate with the reality, is a matter of very little consequence to popular interests, and those of the prince can only be affected more or less in proportion to the degree of intelligence, vigour or probity, with which his delegates are now supposed to proceed, in thus bringing the revenue settlement to a close.

All the superior officers of government, and more especially the despandeahs, being assembled in the dewanny cutcherry, the first most important indispensable account called for by the aumildar or president, is the jumma kaumil, or complete assessment of the Deccan. The principles on which this original rent-roll, to give a more precise idea of it, was formed, have already been explained, as in like manner have its intended uses, which were in the beginning to regulate the two grand divisions of the country, in khalsa and jageer lands by ascertaining the gross value of either, for the immediate purposes of finance or political arithmetic, and ultimately, by gradual systematical progress, in estimating accurately the full dues of the exchequer, as proportioned to the whole amount of territorial produce, to form an invariable standard of revenue, which should be at once an effectual check on the most corrupt intermediate agency, as well to prevent public defalcations, as any encroachment on the private rights of the ryots. But such progressive improvement was contrary to the genius of Eastern governments, and never could be effected under the rule of arbitrary distant delegation; nevertheless, the ancient rental of the Kootub Shahy, incorporated with the jumma kaumil near a century since, imperfect as it is when compared to the present circumstances of the country, is yet absolutely necessary in the formation of a settlement in the circars, particularly to the South of the Godaveri, as exhibiting the only authoritative account extant and in use, made from an actual survey of the local sub-divisions, number of villages, quantity of ground in or capable of cultivation, together with the estimated territorial produce in money, according to the established rule of Buttai.

To remedy the defects of this antiquated rent-roll, the despandeahs are next called upon for the hustabood jumma, or comparative account of the former and actual sources of revenue, shewing the total increased valuation of the lands, whether real, by improvements, or fictitious, by a reduction in the price of specie, the variations produced by casualties in the state of the country, new appropriations or extinction of jageers, affecting more or less the khalsa portion of territory, together with the amount of new imposts, such as the Marhatta Chout* established in the same places, less frequently from the tyranny of rulers, than the fraudulent practices of zemindars, in withholding their stated collections made in behalf of government. Had the profits arising from such contingent sources of supply, in a long series of yearly agreements, been applied as originally intended to accumulate or really complete the standing rent-roll, which fell so short of perfection, under the delusive Persian epithet of Kaumil, little now would remain to be learnt on the subject of Indian finance; and the business of settlement being reduced almost to a simple form, might, without any material prejudice, be transacted in Leadenhall-street, as well as at Masulipatam, through the superior agency of English collectors, under suitable appointments and regulations. But here lay the grand defect of Mussulman administration; deeply rooted in the constitution of unchecked violent despotism, and in the singular depraved nature of the native inhabitants of Hindostan, the knowledge derived from the hustabood was generally perverted to selfish purposes, and in consideration of a nuzzerannah, or present, greater or smaller in proportion to the intelligence or power of the aumildars, comparatively with the value of the returning favour, remained in petto, the future productive source of private benefit.

In compliance however, to the customary forms the zemindar is now ordered to produce the *Doul bundobust*, or an account of his particular agreements with inferior farmers of the district, attested by the canongoes. This sub-rent-roll should be the counterpart, or rather a verification of the *hat-hackent*, or present state of revenue, as exhibited in the hustabood formed from the actual subordinate settlements of the current year or collections of the last for the whole zemindary, inclusive of khalsa and alienated lands; and which, with the tookhem rezi or account of seed sown, the koot, the hustabood, and jumma kaumil, might be supposed sufficient to ascertain the gross receipts or government's share of the full produce

* The Marhatta Chout, or fourth demanded by these people from countries to which they could extend their predatory empire, in imitation of the *Kebba* of the Moguls, was sometimes levied by the Mussulman government from their Jageer-dars, to indemnify the public for real or pretended exactions, paid in gross, and at once to the Marhattas, in lieu of such

a proportional tax on the revenue as in the Soubah of Hyderabad, where the Nizam assesses all his Jageerdars for the full chout of their territorial income, though the whole sum stipulated to be paid to the Marhattas annually on this account, for the province entire, has been invariably fixed at one lack of rupees from the time of the 1st Nizam.

Mr. J. Grant's
Political Survey of the
Northern Circars.

REVENUE:
2d.—Mode of
Settlement.

Kharidge Jummah.

Concluding forms.

Dumbalah Deron.

Teeps.

of the country, were it not for the baleful influence of Mahomedan administration, in corrupting the whole chain of intermediate agency, and invalidating the necessary checks on the universal moral depravity of the natives. *Kharidge jummah*, or excluded territorial appropriation in jagher, alimuga, and charitable donations to Bramins, &c. with the *khurcha* net jumamahundy of the rents actually to be paid into the public treasury; the former of these accounts would, since the commencement of British rule in the circars, be reduced to a very small compass, if such enormous fraudulent sequestrations as of late years have taken place by the collusion of zemindars and despondeahs, were, as in right they ought, to be resumed; and the latter, including the rassoons and savarums of the superior native officers, with the petty allowances to the chakram or inferior servants, was little more than a simple memorandum of about 14 per cent. to be deducted from the amount of their actual collections, though the prodigious defalcations of modern times, particularly under the new, dangerous, and unwarrantable article of *sebandy*, when allowed to the zemindars, in derogation of the prince's most essential exclusive right to command and pay the whole armed force of the country, will be found to make this account of charges the most voluminous and important to be examined, as stating, literally and truly, the sinking fund of near one-half the stipulated known dues of the public exchequer, perverted in the application to the intended destruction of, instead of relief to, that state within which it is annually formed.

On a short review of these various materials for forming an adequate jumamahundy, and which, though more hidden or dissipated, must still exist, and may be found as well under an English government, as that of a French, or Moorish, the work might be supposed quickly terminated, with no less justness than facility; but whether from the innate chicanery of the people, or that a propensity to evasion was the necessary consequence of undue exactions under the tyranny of one administration, or received encouragement from the insufficiency of public demands through the ignorance of another; it generally happened that the zemindars, by various concealed arts and specious pretences, retarded the conclusion of the settlement a whole month, in adopting the usual cant of farmers of being over-rated in their rents, and never failing to urge a diminution, however low the assessment might be proposed, when once it fell short of the equitable medium due; and so betrayed a want of knowledge in the agent of government, respecting the value of the territory now to let. If in the mean time the proper season for reaping the harvest was likely to expire, then the prejudice the crop might be permitted to lie on the ground, the zemindars could not be brought to an agreement, then the only alternative left was to suspend their authority, and to depute aumeens or tahildars, being the proper and more immediate officers of the state, to supply the vacancies in the minute interior management of the collections. It was on such extraordinary occasions that the benefit, the political expediency, was best understood, of training up in the knowledge of the country languages, of the finances, and above all the characters of the people, to be acquired only by local experience on the exercise of provincial employments, a certain number of individuals making part thereof attached to the interests, and subject to the whole effective control of the actual government, in whom might safely be confided trust of such high responsibility and importance, as the general superintendence with the collectorship of an extensive district; but under Mussulman despotism, if these requisite qualifications were readily found among a race of men now barbarously ignorant, yet the superior universal depravity of their natures, when compared with the Hindoos, together with a slavish dependance on the delegated chief, rendered them always wholly unfit, for public disinterested purposes, to act in the capacity of supervisors; and, during the former more enlightened administration of the French, though it be admitted that national virtue would have induced the gentlemen in power, even while expectants themselves for the united subordinate rule of all the circars, thus to countenance a system which must necessarily lessen the authority and emoluments of any one man inclined to follow the established practices of his predecessors, by diffusing local knowledge and participating influence among intelligent independent patriotic agents, instead of employing the more servile mercenary natives of the country, who are only faithfully secret in the business of corruption when favourable to their own private interests; yet a transitory dominion of six years did not admit of much experimental proof, in the advantages of a multiplied European superintendence. Accordingly, it very rarely happened that zemindars were deprived of the management of the current revenue of their districts, when their offers did not fall greatly short of the ascertained valuation of annual produce; and when they could give advance for about two-thirds of the net jumamahundy at which they might be rated, and are now supposed to acquiesce in, on or before the 1st of January, being the utmost time that can according to custom, or with safety, be admitted of, for the final adjustment of such periodical settlements; these teeps are the best collateral security which can be obtained by government, for the payment of the public rents. When collected by native officers from the ryots, they may farther be considered a pre-existent source of supply, as well as affording to the state a necessary and political control over the monied and mercantile interests, in case of interior or foreign commotions; indeed, the natural influence which such pecuniary obligations give the soucars, in directing the conduct of zemindars, joined to the dread of private losses from the casualties of civil war, have often been the means of preserving inward tranquillity, where all other restraints on a daring rebellious spirit, might have proved ineffectual. At the same time, the acceptance of teeps is founded in necessity. The real or fictitious poverty

poverty of the Hindoo peasantry is, and must ever be such, under the influence of their own peculiar rights and habits, that, in order to carry on the common operations of husbandry, in places where the culture is simple, and of the meanest kind, as in the circars, they find it expedient, at the different seasons, to borrow money at high interest, in proportion to the risk incurred by the lender, and never under 2 per cent. per ann. agreeable to the institutions of Akbar, and by one known general rule over the whole Mogul empire, expressed by the Arabic term *Tuckair*. The zemindars through whom this aid is usually obtained, have still greater occasion, on their own accounts as merchants, rather than in their proper capacity of principal farming landholders, to make use of, and extend a credit with their Hindoo bankers. As agents for the state, they are put in possession of the public share of the annual produce of the country, divided with the ryots, at a very moderate pecuniary valuation; but that stubborn propensity to parsimony, chicanery, and refractoriness, which so notoriously characterizes them, would render it extremely unsafe to trust to their hands so much property, without some previous security; and the most favourable consequences to be expected would be, a secretion or collusive dissipation of the revenue, which nothing but personal fear, imprisonment, or torture, could bring into the treasury; at the same time, to touch a deposit of hidden wealth, though with the manifest advantage of saving an exorbitant interest for money borrowed, would be deemed sacrilegious. That hoard must be eternally increasing, and cannot admit even of the temporary diminution in making profitable loans. To enjoy the full recompence of meritorious conduct in the short probationary life of man, it becomes, therefore, necessary, first to mortgage the current crop of the season to such persons as have given the collateral security of their teeps to governments, and then to participate with them in the benefit arising from the sales, as an indemnification for the risk of staking their credit, or the inconvenience of making the stipulated advances to the state. It is chiefly this intricate, though necessary mercantile operation, which would render a more minuter detail of management, than by the permanent intermediate agency of zemindars, if not impossible without loss, at least ineligible, to any ruling administration. Yet, it must be confessed, that the power which it gives to these petty tyrants to oppress the poor, establish monopolies, or withhold the requisite supplies of grain from the provincial troops when on service, most frequently in the view of being better enabled to furnish the enemy, is often productive of the greatest inconveniences; but as a local vigorous superintendence might, in a great measure, correct this evil, it is only principally to be regretted, that some share of the enormous profits derived from the transfer and sale of the annual territorial produce by the zemindars in their mercantile capacities, cannot be brought into circulation, or by any means be rendered beneficial to the public.

Having thus brought the Jumamahundy to a close, and secured the payment of two-thirds of the amount, by kists or monthly instalments, let us follow the usual process of the year, in realizing the remainder of the stated revenue to the final adjustment of accounts. The 30th of April, corresponding nearly with the termination of the most general civil year of the Hindoos, and concluding the periodical season, in which the returning dispatches for Europe may be made with convenience, has been, with great propriety fixed, on balancing the books of the circars; but it is from the 31st of August to the end of the Fussullee, that the accounts are ultimately settled with the farmers general of the government lands. In the latter of these periods, the poonass or small-grain harvest, the third and last being reaped, enables the ryots to fulfil their engagements with the superior renters, who are therefore, at this time, debited with the remaining portion of their jumamahundy, and required finally to liquidate their balances; at length, on the 24th of September, the expiration of the revenue year, a general statement, called the *Jumma Wassil Bawky*, shewing the amount, receipts, and balances for or on account of the current settlement, is drawn out by the head accountant, from the mofussil or similar detailed provincial documents, signed by the zemindars, attested and recorded by the canongoe, and after having gone through the critical examination of many different auditors, is deposited in the khalsa duff, to serve as a basis for the jumamahundy of the succeeding year. It was usual, at the same time, under the Moorish administration, for the amildar or collector general, as well in his own justification as to remove every possible pretence for future deficiencies, to produce a writing under the denomination of a *Muchelka in darud*, signed jointly by the desmooks and purporting that they have not, in the way of bribery or otherwise, paid a despondeahs, and besides what is specified in the public account of single daum to the agent of government, besides what is specified in the public account of receipts; after which, the only care left, though often imposing a very arduous task, was the recovery of such balances as appeared to be due, on the ultimate adjustment of the year. For this purpose, it might be necessary to scrutinize the transactions of the zemindars, both with the inferior tenants in the participation, and with the merchants in the sale of the annual crops, because the debts which could be ascertained to be due from the two latter classes of people to the former, together with the amount of rassoons and savarums, constituted the sole fund of indemnification within reach of the sovereign dewanny authority, to make good defalcations in the revenue, proceeding from negligent or corrupt intermediate agency; seeing the uncertainty, if not impossibility, of ever being able to touch the secret treasure of a Hindoo.

To avoid the detail, and lessen the other public inconveniences of such a system of management as we have described, though principally defective in the latitude its periodical renewals may give to speculation, or the insufficiency of a variable administration, it has been imagined, that to fix the yearly assessment unalterable at a moderate quit rent, and so put the zemindars of India on a footing with the copyholders of England, would be no less effectual,

Mr. J. Grant's
Political Survey of the
Northern Circars.

REVENUE:
2d.—Mode of
Settlement.

Tuckair.

Kistbundy.

Jumma Wassil Bawky.

Muchelka in darud.

Illustration of
the expediency of
such forms.

646 Appendix to V^o REPORT from The Select Committee on [No. 13]

Mr. J. Grant's
Political Survey of the
Northern Circars.

REVENUE:
2d.—Mode of
Settlement.

Experience in the
four Masulipatam Pro-
vinces;

effectual, in accomplishing the desired immediate purposes, than ultimately beneficial in utmost importance to the British nation at large, and more particularly interesting to the Company. A local knowledge of the country, of the people, practical experience, or the judgment of those who partake of such partial lights, to pronounce with truth and confidence, the danger, inexpediency, or absurdity of innovations in the financial policy of Hindostan; that to lessen or fix the exactions, from the actually farming intermediate land-holders, would soon be fruitless to themselves, rather add to the burthen of the peasantry, and prove doubly injurious to a ruling foreign state, in reducing for ever the already too scanty sources of supply, even when considered in all their hitherto unrevealed plenitude, or as paving the way to a refractory independence; that in proportion to the decrease of public demands, so would the restive presumption of enfranchized slaves grow excessive, and become most ungovernable, under the feudal acknowledgment of a barley corn, which, in freer countries, best ensures tranquillity. But to impress conviction on the mind of those who, from situation, are precluded the benefit of such contingent aids, to draw a right conclusion in what regards persons and things, differently circumstanced to what they appear to be in Europe, may require the evidence of some ascertainable facts. It is therefore we adduce the following, as applicable to the subject under consideration.

In the circars immediately dependent on Masulipatam, we suppose it generally known, that the zemindars, since, and not before the establishment of the English government, have been considered no matter how erroneously, as hereditary proprietors of the lands included in their respective jurisdictions, and that, agreeable to the mistaken idea of possessing feudal tenures, they were subject to military services, together with a certain tribute in proportion to the valued rent of the countries. We know not whether any enquiries were ever set on foot to ascertain these different positions, or that they have been admitted on any other ground than simple surmise, the *ipse dixit* of the farming landholders themselves, or at best the in-formation of the Company's Hindoo interpreter, who, in the capacity of scribtedar, enjoyed an annual income of near forty thousand pagodas from the zemindars of Rajemundry ac- quiesced in about the 13th of February, 1767; but such is the fact; the assessment of these several districts for seventeen years back, has been rated extremely low. We shall venture to say, in anticipation of what we have further to add on the subject, that at least one half of the rents collected from the ryots in behalf of government has been remitted to its interme- diate agents, under the head of expense, on an idea of their being the rightful constitutional proprietors of the soil. Moreover, the portion demanded by the public, has been invariably limited to the amount, according to the received notion of a tribute; for though an increase of 12½ per cent. is supposed to have been put in the last five years settlement, on what is termed the Mahmool, or customary jumabundy; yet the total amount of that addition, to- gether with the 10,000 pagodas per annum salary to the interpreter, and 5,724 to be paid into the treasury for his mecrassy, did but barely counterbalance the afore-mentioned serishte- darry appropriations, added to an unaccounted portion of Hussein Ali's jagheer, and which then were reannexed to the Rajemundry zemindars, as equivalent only to the aggregate of the two last sums specified:—on the other hand, the stated military services, however much wanted of late, have neither been required, nor commuted for in money. The most profound tranquillity, an increasing commerce, the free secure enjoyment of private property, have peculiarly distinguished the circars for a long series of years past, amidst surrounding distractions, anarchy, or barbarity; and so far have these provinces been, from experiencing the calamities of a neighbouring war in the Carnatic, or been burthened with new consequent imposts, that they have rather in the mean time received a prodigious increase of wealth, through the extraordinary profits derived from the exported produce of the country, at least twenty-five per cent. above the usual price. Under a government so lenient, admitting of such uncommon privileges and individual advantage, it might naturally be supposed, that the zemindars, as being the superior class of Hindoo subjects, and most benefited by the powerful beneficent protection of the sovereign authority, would be found constitutionally submissive, grateful and liberal in proportion to their own prosperity, compared with the embarrassments, and the exigencies of the public. But the expectation would be politically unreasonable, and only betray a total ignorance of national character; the very reverse must always be the case, and has been more especially manifested in latter times within the dependencies of Masuli- patam, as may be sufficiently proved by a reference to such recorded facts at large, as we shall here only generally touch upon.

The annual jumabundy of these districts, on a medium of the last seventeen years, may be reckoned seven lacks of current pagodas, on which the total balances incurred at the end of the 11th Fussillee year 1186, by zemindars and renters, did not exceed two lacks and a half, exclusive of five lacks more due on soucar teeps, or bills receivable. In the beginning of 1187, corresponding with the year 1778 of the Christian era, computed from the date of the first payment of revenue, it was imagined that the current and futuro collec- tions might best be insured, by calling up the farmers to the principal seat of government at Madras, and concluding a settlement with them there, for five years. That period expired the 24th September 1783, and the balances were increased to twenty-two lacks eighteen thousand two hundred and ninety-three current pagodas, including only 1,76,411. in bills receivable; of this sum, the four principal zemindars, under circumstances which we shall briefly mention, stand indebted as follows; viz. Jaggaputty Rauze, of Peddapore, in Rajemundry, a vain and voluptuary, who is allowed to control 2,000 sebundy peons, the constitutional militia of the

the district, chiefly maintained by unauthorized alienations of land, and who, with that extra- vagance which characterizes a spendthrift debauchee, incurs an annual personal expense of near 24,000 pagodas, rather exceeding the income of his savorum, or proper landed estate, to acquire the epithet of liberal among his parsimonious countrymen, on a revenue of a lack and forty thousand* from actual collections made by him, of two lacks sixty thousand, owed nothing at the commencement of the last six years, but is now in arrears 2,36,876. notwithstanding the effect of repeated military persuasions.

Trippety Rauze, of Mugletore, in Ellore, a sensible man, but infirm and indolent, a greater economist, with nearly the same private fortune and number of peons as the preceding zemindar, on a jumabundy of 98,000, from mofussil collections of two lacks thirty-two thousand, owed at the former period, only thirty thousand; but at the latter, 6,61,050 current pagodas, including the revenue of neighbouring districts, for which he became security, and received, by himself or his agents, a rent of at least two-thirds exceeding the amount of the public assessment.

Opparow, of Noozed, a stubborn refractory subject, entertains 3,000 sebundy peons, many of them of the Velma cast; the only one of his degree in the circars that even affects a warlike character, and which he supports, not by opposition to the smallest regular force, but by sheltering himself, when pressed, in the neighbouring woods of independent zemindars, and instigating his scattered peons to commit depredations, until government is distressed into forgiveness from the hazard of incurring inquisitorial notice for the small temporary defi- ciencies which might attend the prosecution of more vigorous measures, on a jumabundy of 92,000. from the gross receipts of the country, amounting to about one lack eighty-five thousand, was indebted, at the beginning of 1187, not more than 35,000; and owed, the latter end of 1192, current pagodas, 1,41,798. his family and personal charges not exceeding twelve thousand, being amply defrayed from his private landed estate.

Mahputty Row, the uncle and guardian of the young zemindar of Pettapore, and there- fore on his good behaviour; on a revenue demanded by the public of sixty-two thousand, collected from the lands actually assessed, and paying in the gross one lack fifteen thousand, owed nothing at the first period, and fell only 1,58,435. in arrears at the close of the last year. His private expenses are about 12,000, but the sebundy peons entertained in his district, mostly on fraudulent alienations of territory, cannot be numbered at more than 1,500.

Twenty-seven petty zemindars, besides the foregoing, with others in the capacity of simple renters, are answerable for the remainder of the balances due the 24th September, 1783. making almost one half of the whole.

Thus, in a short period of six years, the jumabundy so low, the receipts from the country so ample, and the private necessary disbursements of the zemindars so trifling, a debt up- wards of two years ordinary revenue, has been incurred; and that too, on a settlement on the enlarged plan of a five years lease. But the truth is, that no public advantage whatever can be derived from such an extension of time, as the annual adjustment and collections from the crop always have, and must ever be continued. Nor would this minutiae of manage- ment be either difficult, inconvenient, or liable to abuse, if the established dewanny forms of government were practically observed; if the native officers were called on, as they must wish, to execute their more consequential functions, and for which they are already so liberally paid in money or in lands; and if under the auspices of intelligent well appointed provincial su- perintendants, chosen from the body of the Company's civil servants, means were taken to ascer- tain, with all possible accuracy, a true jumma kamil of the lands, and restrain within necessary constitutional bounds, the dangerous and lately usurped authority of farming landholders.

Third.—The gross amount of collections, though at once the simplest, and most indis- pensible branch of knowledge in the whole science of finance, is generally the least under- stood, or most difficult to be ascertained. In despotic states, where forms of government are the best, and the administration usually the worst; where the superior energy, order, and subordination incident to individual rule, assist every political operation and enquiry, in return for the infinitely greater disadvantages of popular slavery, it very seldom happens that the actual resources of the country are fully investigated or estimated in the view of proportioning, with moderation and policy, an adequate revenue to answer all public exigen- cies; when done, it has been usually at the period of foreign conquest, or some great revolu- tion, which throws the most arbitrary executive power into the hands of one of those rare superior geniuses, endowed with all the virtue, vigour and ability, peculiar to the founders of well regulated, mighty, and permanent empires. But however just the principles of the original plan may be, a work so new, of such extent, depending on variable unskilful agency, and limited in the execution, to the short busy life of a conqueror, must necessarily be extremely imperfect; while the daily changes introduced by native and extraneous causes in every thing of human production, may in a period of years lessen the practical utility of, or absolutely set at nought, all the advantages derived from primitive institutions, excellent in themselves perhaps, though easily perverted by ignorant deviations from their true spirit, or rather through the corruption, the base chicanery of ministers and inferior officers, acting under the degrading sway of despotism. In such cases, particularly applicable to Hindos- tan, the knowledge of individuals, ever partial or confined to the narrow circle of their own experience,

* The Jumabundy and gross Mofussil collections of the zemindars, are here put down in Madras, or three image pagodas, valued in the Company's account at ten per cent. more than current pagodas, rated at 350 rupees the hundred, or at eight shillings sterling each; but of late, the exchange has run 400 Arcot rupees per hundred current pagodas.

Mr. J. Grant's
Political Survey of the
Northern Circars.REVENUE:
2d.—Amount collected.Standard assessment of
the Kootub Shahy, 1532.

experience, is reserved exclusively for private interested purposes. The financier who has learnt the excess of provincial collections made in behalf of the state from the ryots, beyond the amount of an antiquated valuation, obtains the disposal of the district at the usual rate, confers it on the highest bidder for the secret productive favour, or shares more largely the concealed emoluments of superintendence, through the channel of immediate agents. It is seldom, however, this lucrative arcanum of the revenue departments extends further than the delegate himself, who, by dexterous management in his employment; by altering and inter-benefits; seconding from similar motives, the most frequently groundless pleas of farmers for remissions of rent, or increased allowance for scabund or other molusil expenses; de-general or broken statements of the collections, may so involve the finances of his district in mystery and obscurity, as to render his own particular services necessary, if he be not altogether deficient in address, and at all events, prevent the transmission of local knowledge to dependents on his private bounty. To make amends for the consequent defalcations of corrupt agency, instead of a reform, or recurring to first principles of the established system of taxation, new contributions are levied, and without sufficient intelligence of its present state, and circumstances on a whole pergunnah without sufficient intelligence of its present state, and circumstances of the people; by which a latitude is given to zemindars to oppress the peasantry, while they themselves, with the other intermediate officers of government, continue their wonted pecuniary demand of public exigency. Such more especially, were the conspicuous defects and disorders incident to the system of policy pursued throughout the Northern circars, from the period of their being first subjugated, to the Mogul yoke in 1687, to their final virtual dismemberment in 1753;—as we shall endeavour to prove by induction, from the following facts.

THE JUMMA KAMUL, or complete assessment of these Provinces, as originally settled for those south of the Godaveri, probably in 1512, and with more certainty sixty years later, for the two, extending north of that river, under the dynasty of the Kootub Shahy, ascertained by a general statement in 1635, when the Princes of that line became tributary to Shah Jahan, and finally enrolled on the Imperial Khalsa Records of Alem-goer, on the entire reduction of the kingdom of Hyderabad; continued thenceforth, with a small addition, as the standard of Revenue, down to the establishment of the French government, at the commencement of the Nizamut of Salubut Jung;—stood thus:

GUNTOOR, or Moortezzanagur, agreeable to its present boundaries, divided into five pergunnahs and 39 villages, composing a limit sturref, mootah or kessmatt, all Persian or Hindoo words, indiscriminately used as expressive of lesser division of territory, assessed for which the havillee, or household portion, was	Rupees 11,67,709 4; of	6,79,945 12
CONDAPILLEE or Mustafanagur, in its modern extent, including Gunoor and Achulminar, divided into 24 pergunnahs, of which the havillee, for the most part, at present composed the zemindary of Mylavaram	Rupees 11,64,463 2; of	70,512 6
ELLORE; comprehending the twelve pergunnahs, into which it is still divided, though in more early times, these were imperfectly ascertained, or were less productive, being overrated including an havillee, for the sadder or circar establishment, of	5,63,247 2; in-	1,41,034 —
MASULIPATAM; exclusive of its late annexations of Guntoor and Achulminar, but adding the pergunnah circar of Nizam-patam, rated, with its salt and customs, at two lacks and forty-six thousand rupees, to eight others, being the ancient number of pergunnahs, attached as they still are to the capital seaport, and of which the island of Divie, rated at rupees, 91,070. 14½. forms one; in all assessed	7,85,928 10½; of	
which the havillee chiefly arising from the ground-rent of the fort and pettah, with their vicinities; also from the sayer or sea, river, and land customs, mint duties, and above all the profits on salt, with the rent of the palmyra or toddy trees; the whole to support the shabundery or royal maritime establishment, amounted to		
Total - South of the Godaveri	R. 36,81,348 9½;	3,39,855 1½
RAJEMUNDRY; very imperfectly reduced or known by the Mahomedans; divided into seventeen pergunnahs, of which few of the names correspond with those of the more modern divisions, originally assessed at	Rupees 4,19,439 5; but	
afterwards, in 1732, increased by Rustum Khan to	6,85,529 10; of	50,311 6½
which havillee rents, for defraying the circar expenses, were -		
CICACOLE;		

Mr. J. Grant's
Political Survey of the
Northern Circars.REVENUE:
3d.—Amount collected.

CICACOLE; the most distant frontier province to the north, only explored along the sea-coast; divided into two pergunnahs, and 115 villages, and rated at - - - - - 8,40,322 12; of which the whole, excepting a pescheush of 35,000 rupees, paid by the ancient princes of the country of the race of Gajepetty, then resident at Pootnoor, and since banished to the hills of Jaepoor and Havillee, and collected from the farms of Cossim Cotah and the capital, to maintain chiefly the paga, or household cavalry, a considerable body of which was always stationed there, in like manner as in the southern frontier circar of Guntoor, before the conquest of the Carnatic, in the year 1652; therefore, the appropriations were proportionably great in each of these provinces, being in Cicacole - - - - - 8,05,322 12

The total assessment, then, of all the foregoing maritime circars, including the havillee lands, set apart for the special maintenance of the royal garrisons, sea ports, the civil and military establishments, amounting to rupees 20,87,481. 6. did not exceed, in the sixteenth century, or, to be more precise for the sake of analogical illustration, we shall assume the date of Toorel Mull's financial regulations for the rest of Hindostan, A. D. 1582, being exactly 200 years before the present, the sum of rupees, 52,07,700. 8½; but as this was only the jumma-band of the khalsa and jagheer lands at the first period of settlement, and necessarily excluded, such appropriations were thenceforward to be considered permanently attached to the officers, not the families, of certain Hindoos; as we may allow by estimation 10 per cent. on the revenue for the rissooms and savorums of the zemindars and despaudeals originally appointed, besides enaums to the value of one hundred rupees annually for the support of two bramins in each village, reckoning the number of the latter, then ascertained, to be 3,000, making together 8,20,770 rupees, in addition to the public income. The aggregate of these two sums paid by the whole body of the people, and amounting to, rupees 60,28,470, or, Madras pagodas 15,07,117, it should be here remembered, including the sayer, or variable imposts, with the full territorial rent, or royal proprietary share of the gross annual produce of a tract of country, which at that time might have comprised about two-thirds, or something more than eleven thousand square miles, of the better ascertained dimensions, since of local divisions generally known under the same denominations.

Now however sufficient in itself to answer the demands of government, or justly proportioned to the state of agriculture and manufactures, such a pecuniary assessment might have been at the period of its first establishment; we believe it must be deemed wholly inadequate and disproportionate a century afterwards, about the era of the Mogul conquest, considering the prodigious change which, in the mean time, was gradually brought about all over the world, in the relative value of specie, and nature of commerce, in consequence of the two grand discoveries of America, and a passage round the Cape of Good Hope. These memorable events were antecedent even to the earliest date that can be assigned to the settlement of the revenues, now under consideration, made by Kootub Shahy; but it would seem their influence began only to be sensibly felt in proper Hindostan, towards the latter period we have fixed on, when a gold and silver currency was first introduced as the universal medium of exchange; or perhaps somewhat sooner in the Deccan. To account for the tardy circulation of the treasures of the West, in thus proceeding to enliven, and at length, as is supposed, overwhelm with riches the opposite hemisphere, we are to recollect that the conquest of Mexico was not completed until the year 1525; and that 40 years more was not completed, before the communication with Manila could have opened a direct channel to the continent of India, for pouring thither the annual sum of near half a million sterling in silver, since paid by the Spaniards from the produce of their Northerly American mines, in exchange for Eastern luxuries; that Peru was unknown until 1532, and the famous mines of Potosi undiscovered for thirteen years more; then the united wealth flowing into Europe from these great extraneous sources, did for the first while but replenish the exhausted veins of circulation, or supply the increased and quick demands of reviving industry; that though the passage round the Cape facilitated the communication with India, to drain thither the growing superfluity of specie in the West, yet the most natural and only effectual channels of commerce were in a great measure neglected, or altogether in the power of a nation whose trade was chiefly warfare, and whose barter with the petty states of Malabar has been considered, even by neutral barbarians, as unqualified piracy.

But when towards the close of the sixteenth century, the empire of the Portuguese in Asia, was in a manner dissolved; when the descendants of Tamerlane had firmly established their sway over the greater part of Hindostan, and by the influence of the mildest despotism, founded on the best political institutes, drew a great portion of the riches of the new world within the circle of their dominion through Surat, the grand emporium of both the Arabian and Persian gulphs; when the industrious Hollanders shook off the yoke of tyranny, and in 1602 laid the foundation of their fortune with subsequent ruin, in paving the way, and exhibiting a model for the numerous mercantile establishments of other European nations, which soon afterwards, by mutual rivalry and rapid circulation of the signs of wealth, so prodigiously increased the demand, with the price of Eastern productions; and when, instead of a precarious transit over deserts, infested by a powerful unconquerable race of plunderers, to be afterwards transported on the unwieldy coasting hulks of the Indian seas, capable only of making a triennial voyage to and from their destined ports, the merchandize of either hemisphere

Continued by the
Moguls, but inadequate
in 1687.Discovery of American
minesEnlarged commerce
of Europe around the
Cape.

Mr. J. Grant's
Political Survey of the
Northern Circars

REVENUE:
2d. Amount collected.

Analogical illustration.

Collateral evidence
in the decreasing value
of silver.

Greater inadequacy
of the Jamma Kaumi,
from the rise of the
Marhattah State.

hemisphere, found a much safer and speedier passage through multiplied channels round the Cape, then it was that the commerce of Hindostan may be said to have flourished, the quantity and value of its natural or artificial commodities increased in due proportion to the greater influx and consequent diminution of the value of the precious metals, considered relatively as the common medium of exchange. It is difficult now to ascertain with accuracy, the amount of bullion imported throughout this extensive region, in return for the whole export trade of the country, in the course of the century succeeding the year 1582; but we think it may be moderately estimated on an average, at a crore of rupees, or a million sterling annually, of which Mr. Orme, who had access to the contemporary records of the Company, assigns to Surat, in his historical fragments, one half, we may give to Bengal for its opium and manufactures with those of Coromandel, distributed to the Eastward in the China seas, twenty-lacs out of the Manila treasure, and surely *thirty more* may be thought rather a scanty allowance for the direct commerce with Europe, though at that period, it was confined for the most part to the coast of Malabar. This sum, if it had entirely been thrown into the general circulation, must certainly have more than tripled the existing stock of gold and silver currency, but a considerable portion was undoubtedly secreted, in conformity to the usage of the Hindoo inhabitants. Still, however, the necessities and luxuries of life acquired a high nominal value; ancient revenues, paid in money by a fixed disproportionate standard, became insufficient, and should have been increasing, agreeably to the change of actual circumstances.

Accordingly in the year 1687, in the reign of Alemgeer, we find a large addition had been made to the original assessment of Akbar, over the whole of the old Mogul domains, with the exception of some particular countries singularly situated, or bestowed mostly in jagher, on favoured individuals:—thus, as stated in our manuscript of an ancient official common-place book on which we only rely for the fairness of local comparison, or the relative accuracy of the sums of both periods, in 1582 the Assil toomur of

HINDOSTAN, exclusive of Bengal, Panjab and Moultan, was - - - 4,20,45,92,000 daums;

And the *azala*, or increase in 1687 on the revenues of the same divisions of territory, besides the new annexations made in the intermediate space of time, by conquest - - - 98,00,11,653; being

little short of one-fourth of the original assessment.—In like manner in

THE DECCAN, the Soubah of Berah Proper, including the rents of the Khalsa lands, as well as of those alienated in jagher by various military tenures of the Moguls, was rated in the beginning of Akbar, at - - - 59,28,90,000; but in the year specified, when Alemgeer held, unparticipated, the sceptre of all India west of the Birumbpoteer, an increase of one half had taken place, on the first jumma, or - - - 30,24,70,962 daums.

Another circumstance which further marks the influence of the American mines, or the discerning policy of the Emperors of Hindostan throughout the seventeenth century, in proportioning their finances to an extraordinary influx of specie is, that the relative value of silver with the other metals in currency, underwent such a change as might be expected, and soon became universal, in consequence of there being a greater quantity of the former, comparatively with the latter, thrown into the general circulation. We have no certain data for determining the proportion of gold to silver, either at the beginning or close of the period now in question; but from such loose informations as can be collected from cotemporary historians, we are led to suppose that it might have been as *one to ten* in the time nearly the par of exchange as the discovery of the gold mines of Brazil, in the year 1695 has since in a great measure, maintained the equilibrium. In regard to the relative worth of silver and copper, which appears the best criterion to ascertain the truth of our present position, we are furnished with precise recorded facts from the imperial edicts. It hath already been observed, that the sicca rupee, according to the standard of Toorel Mull invariably adhered to since, and at first rated for 40 daums or telooos of copper, each weighing 21 mashch; but towards the close of the 17th century, the same coin was reduced by legal valuation, to 48 daums of fourteen mashch, which lowered the proportion from one to ten, to something near one to eight, as may be still the case, on account of the increased importation of the less valuable metal from that time forward.

Yet however far the two extraneous events we have noticed, might in their necessary consequences have authorized a considerable increase of the original revenue over all parts of the Mogul empire at the memorable conquest of the kingdom of Hyderabad; the subsequent neglect of such an operation, more especially with respect to the finances of the Northern circars, would have appeared quite inexplicable if the causes were not manifest, in reviewing the history and system of Mussulman administration there; considering the influence of a still more important though domestic occurrence which is sufficiently known, as it illustrates the annals of the Deccan, when the victorious arms of Alemgeer were led thither by himself in person, to crush the upstart destructive power of the Marhattahs. The rise of this famous Hindoo aristocracy, on the ruins of the great monarchical state of Bejapoor, and the rapid progress of its elevation, soon after the accession of Bahadar Shah in 1707 to the imperial throne of Delhi, were productive of such local effects, as might be expected from the establishment of a government founded on principles the most barbarous and repugnant to every idea of civilized society. The enriching arts, manufactures and foreign

Mr. J. Grant's
Political Survey of the
Northern Circars.

REVENUE:
3d. Amount collected.

French Jummabundy,
1753.

foreign commerce, in a manner exclusively confined to, or peculiarly distinguishing the Western coast of the Peninsula, while under the protecting sway of the Mahomedan princes of the race of Adilshahy, were, when subject to the violence, rapine, and predatory policy of the Marhattahs, driven thence to find an asylum on the shores of Coromandel and in Bengal, where they have continued since to flourish with increasing prosperity; and in no place more remarkably, than within that portion of territory, the present object of consideration; though it required all the virtue and superior intelligence of a free European administration, to draw adequate public supplies from the new current of wealth thus flowing in from three such copious sources as we have named; and which, during the Mogul government, was turned solely to private advantage, fed the ambition, with the pernicious luxury of intermediate agents, or could only be made beneficial to the state, through the dangerous channels of corruption.

But to estimate with more precision, the progressive improvement of the revenues of the circars, in consequence of the revolution of 1753, we shall here exhibit a statement of the French Jummabundy, five years later, and one immediately prior to their expulsion, when the influence of the recent change may be supposed greatest; in doing which, for the sake of a just comparison with the original assessment fixed in 1582, we shall follow the order observed in the latter, and consider the relative circumstances of both, premising, that for the districts south of the Godaveri, we are not furnished with an account of the particular settlements made with the zemindars by those Mussulmen or Hindoo agents with whom the French concluded general agreements, exclusive of all disbursements; and that therefore, we must substitute the ascertained collections of later times, made from the farming landholders, under the immediate sanction of sovereignty.

GUNTOOR, according to the Nabob Mahommed Ali's bundobust and receipts for this circar, in the Fussillee year 1189, after allowing for the enormous charges of sebundy, &c. claimed by the

the Fussillee year 1189, after allowing for the enormous charges of sebundy, &c. claimed by the zemindars to support their peons - - - - - Madras Pag ^a	2,41,950
MUSTAFANAGUR, with Ellore, reckoned of equal value, according to the medium of Hussein Ali's and Jogre Pundit's 3 years settlement in 1176/7 and 1178, immediately on the establishment of the English, exclusive of Guntour and Ackulminar attached to Masulipatam, and rated in the Jumma Kaumi, the former, Rupees 44,615. 14 $\frac{1}{2}$; the latter, 26,447. 15 $\frac{1}{2}$; - - both circars	3,21,684
MASULIPATAM, including the two pergunnahs of Guntour, &c. with the sea, river, and land customs, for the year 1178, under the English government, but exclusive of Walloor and Dooa, the one annexed to Mustafanagur, at Madras pagodas, 6,000; the other, to Ellore, at 4,000; and, supposing that the pernicious system of farming was also adopted by the French, and immediately followed by fraudulent alienations of land, cutting down of the toddy trees, with all the various abuses which so prodigiously decreased the revenue of the sea port duties below the old assessment - - - - -	1,25,465
TOTAL South of the Godaveri - - - - - Rup ^a 27,56,396, or at 4 ea ^a Pag.	6,89,099 M ^a P.

RAJEMUNDY, completely subjugated by M. Bussy, particularly the rich manufacturing island of Nagrum, hitherto unexplored, put under European management, and in 1167 Fussillee, or 1758 A. D. moderately assessed, exclusive of all mofussil expenses of sebundy, for near double the ancient rental, being, Rupees, 13,51,420; or, at 4 rup^a each Mad^a pag.; of these

CICACOLE, in like manner, almost entirely reduced, and countries to the value of rupees 13,56,000, conquered from a number of independent zemindars, were conferred, we know not for what public considerations, in tenancy on Vizieram Rauze, intitled by Salabut Jung in derision, though, at the request of M. Bussy, Munniar Sultan or king of the Jungles; these annexations being, in addition to the old possessions of Potndor, Boglepoor, &c. four pergunnahs, now constituting the zemindary of Vizianagram, valued at rupees two lacs ninety thousand, which, as it was gradually dismembered from the antient havillee or government lands, by the Mussulman deputies from Hyderabad, was bestowed on the predecessors of the actual possessors between the years 1655 and 1741, when the ambitious Vizieram, having acquired the whole district by the usual tenure of Hindoo landholders, began to extend his jurisdiction over the reduced proprietary lands of petty talookdars in the neighbourhood, through the corruption of Jaffer Ali Khan, then the deputy of Nizam ul Moolk, from whom he obtained Singricotah, until the year of murderous scene of Bobilee, in 1756, terrified ten more of these little proprietors into submission, under the controul of the same Vizieram, now appointed farmer-general of the whole province of Cicacole south of the river Poondy. Accordingly, in 1758, the jummaundy of this circar, exclusive of sebundy and other charges, as appears by an original abstract Statement, stood as follows:

VIZIANAGRAM, with eleven other zemindaries, including a nuzzeranah paid to ameer U'dien Khan, and future amildars, of, rupees 2,28,768, were now rated, in behalf of the public, for - - - - - Rupees 4,50,886

652 Appendix to Vth REPORT from The Select Committee on [No. 13.]

The Havillee of Chicacole and Cossim Cotah, &c. including the Mujumadary villages, were let for	3,39,500
Worota, &c. pergunnah of Jaggaputty Rauze, for	1,43,000
Sittivaram, &c. of Poycarow	82,734
And 500 candies of rice, paid by the two last zemindaries	20,000

ICHAPPOOR, including the Havillee farms of that pergunnah, as well as of Ganjam, &c. to the amount of, R ^y 1,76,141, with eighteen petty zemindaries, all under the controul of Narraindos of Kynedey, in like manner as those to the south were under Gajeputty Rauze of Vizianagrum, to- gether assessed	10,35,129
	7,81,298

Making, in all, a Total of Rupees 18,17,427; or,
at 4 p^a pagoda 4,54,356 M^o P.

Thus then the general assessment of all the Northern circars, while under the French government, was augmented to pagodas of 3 images, 14,81,310 and a fraction, or to rupees 59,25,243, clear of every Mofussil expense; but as charges of security or revenue troops were very considerable in the time of the Moguls, and always to be deducted from the jumma kaumil of the provinces, we must, in order to draw a just comparison, make an allowance accordingly, and give credit for the amount to modern settlements, made in exclusion of such expenditure; then the difference will be merely political, that is to say, the native militia corps, which did and still continues the great efficient power of the Mahomedans in Hindostan, notwithstanding the recent practice of maintaining standing armies in imitation of Europeans, introduced by a few aspiring rulers, when considered with respect to the French government, were a proportional diminution of its strength, in as much as the ancient military force of the country, thus kept up more especially to secure the interest, and late usurpations, influenced irresistibly a disposition hostile in the extreme to a foreign establishment, though perhaps the very source of their own political existence, as was evinced in 1759, in the innovation of the circars by the English, when Gajeputty Rauze of Vizianagrum, whose predecessor had been the most favoured landholder of M. Bussy's creation or aggrandizement, appeared the foremost to rebel against the actual sovereign, and join the standard of the foe with the subsidies of his district, which undoubtedly he would have done thereafter on any similar occasion, to oppose his new friends, favourable to the universal Hindostanny maxim, that every revolution in the state, must be under the dispossessed party, with the additional concessions obtained by stipulation from the one succeeding, or at any rate, establishing former pretensions, as coeval with the date of the last conquest.

There never was however, any certain invariable rule for the militia establishment of a single district, perhaps for two years successively; the expense being estimated at one fourth, or less, according to the influence of the provincial delegate, whose grand private emolument arose from the abuse of this necessary institution. To ascertain, therefore, with any degree of accuracy, the amount of security sepoy charges in all the circars, to be added to the French bundobust, in order to compare it with the original assessment of the Mahomedans, we must have recourse to the accounts of a later period than the era of either, though the numerary of individuals entertained in this service has, without doubt, been on the increase since the commencement of the English administration. Accordingly, the committee of circuit in 1777, found that the military force of the zemindar of Vizianagrum alone exceeded 11,000 peons under every denomination, to which might be added, 5,000 auxiliaries from dependent landholders of Chicacole, exclusive of those of Ichapoor, to whom we may moderately assign 7,000 more, for all the provinces subordinate to Masulipatam. A pretty exact calculation makes the number 12,000, and a still better authenticated computation, allows 6,000 to the circar of Guntoor; the whole forming a total of forty-one thousand armed men, entirely under the control of about seventy zemindars, and which, though collectively, not equal to the regular battalions of sepoys in the face of an enemy, would yet be of prodigious importance in the moment of an invasion, are the great support of the refractory spirit so notorious among the superior class of Hindoo landholders, while they are the bugbear of feeble unintelligent Mussulman administrations; incurring an annual expense to the state, now indeed partly defrayed from fraudulently sequestered lands, at the rate of four rupees monthly each man, of nineteen lac sixty-eight thousand rupees, though one half of this sum, would be fully sufficient to maintain, even on the European establishment, the requisite body of militia for the business of the collections, as well as to answer every purpose of internal defence against the enterprize of any of the neighbouring country powers.

The gross assessment of the circars then, with this addition under the French government, will amount to rupees 78,93,243, exclusive of ransoms, raverans, and emans to bramins; forming an increase of nearly one half of the original settlement concluded in the sixteenth century, and in proportion to the augmentation of the revenue of Berar, an inland soubah of the Deccan, little benefited by commerce, seventy years earlier. Now, if we take into con- sideration,

No. 13.] The Affairs of The EAST INDIA COMPANY. 653
deration, that the world had in the mean time been enriched, upwards of two thousand million sterling in specie, from all the American mines; that of this treasure, if we only allow one-twelfth, or a million annually, to have been brought into Hindostan through all the old and newly discovered inlets of trade, the currency of the empire circulating it on the largest scale, must have accumulated four-fold since the year 1582, and, consequently the pecuniary value of lands proportionably risen; that the Northern circars more especially have been benefited by the great revolution in the commerce of India, from the rise of the Marhatta aristocracy on the opposite coast; and above all, that nearly one-third of the whole territory of these provinces has been recently explored, conquered, and annexed to Rajemundry and Chicacole, where the increase of the old jumma kaumil is most remarkable, perhaps it will appear, that the French assessment in 1758, was less adequate to the circumstances of the country at that period, than we endeavoured to prove the antiquated settle- ment of the Kootub Shahy to have been, when in 1687, the amount was transferred to the Mogul records as the standard of future revenue, to mark the value of so much of the then conquered kingdom of Hydrabad.
To decide with greater certainty on this subject; let us draw a comparative view of what passed nearly in the same interval of time, with respect to the Finances of Bengal, which, though differing in importance, afford almost an exact parallel in other relative circum- stances, except in the article of augmentation. There the assil toomar jumma of Toorel Mull, for reasons which have been assigned, or are self-evident in the depravity of Mussulman government, had undergone no variation in the way of improvement, from the days of Akbar to the death of Alemgeer; nor then, until the gradual subversion of the Mogul empire pro- duced provincial independence, and made it the interest of Soubahdarry usurpers to bring into the public coffers of dismembered states, what they had before embezzled, when acting under the delegated authority of the kings of Delhi, virtually, as well as in form. In like manner Bengal, rich in manufactures, peculiarly so, in some natural productions required for foreign luxury, happy in its situation, and many concomitant local advantages, derived the same successive mercantile benefits from the discovery of America, of the passage round the Cape, and from the revolution of Bejapoor, than the circars had done, on a smaller scale, within the same period of time. Thus, agreeable to an authentic statement be- fore us,

BENGAL, in its modern state, exclusive of Midnapoor, with the other provinces of Orissa formerly annexed, and of some later continued annexations, which we shall particularize, was assessed in the gross, in 1582, for daums 50,96,36,280, or	Rupees 1,27,40,907
COOCH BEHAR, conquered by Alemgeer in 1660-1; divided into five chucklas, and 89 pergunnahs; was rated, from that time, for	Rupees 10,00,000
ISLAMABAD, or Chittagong, acquired in 1665-6; divided into 65 pergunnahs	3,75,000 13,75,000

1,41,15,907

Making the Total of the original Settlement of Bengal -
The ABWABS, or recent Imposts added to this united sum, and registered in
the Duffer Dewanny, were as follow; viz.

In the government of Jaffier Khan, who had been dewan of the province from
the death of Alemgeer, and by the pecuniary aid of Jaggut Seat, purchased the
Soubahdarry from the ministry of Furrokhseer in 1713, and powerfully retained
it until his death in 1725; a general tax, under the head Khass Noveessy, was
established to defray the extraordinary batta, or agis, on the gold and silver
coin brought up to be remitted to Delhi; in all, per annum - 2,56,607½

In the succeeding and more independent administration of Sujah ul Dowla, until his death in 1739, a mothoot or arbitrary tax had taken place, of	1,34,900
Nuzzeranah moocurrery, or fixed presents	5,66,653½
Mathoot Feel Khanna, elephant charges	2,88,702½
Abwab, Foujedarry, Confiscations, &c. farmed	6,17,820½
	16,08,077

In the vigorous unqualified usurpation of Aliverdy Khan, commene-
ing in 1740, and ending with his life in 1756, a cheut or fourth,
to be paid to the Marhattahs, was levied, and continued though
the cause had ceased - 15,33,911½

Nuzzeranah for the expense of Munsor Gunje	4,20,025½
Akhuc, Khesht, Gor, &c. partial taxes	1,59,215½
	21,13,75½

In the short, ambitious, needy government of Cossim Ali Khan, he
brought into the public treasury the kifayet, or profits of Sha-
bahut Jung, Soulet Jung, &c. in Dacca, Purneah, and Dinaj-
poor,

Illustrated by com-
parison with the Reve-
nue of Bengal.

654 Appendix to Vth REPORT from The Select Committee on [No. 15.]

poor, &c. being the private defalcations or increased revenue of Teelaks and Jagheers of these foyedars on a hustabod - 51,46,338	
Besides a serf or expense of certain collections, $\frac{1}{2}$ annas levied from the ryots - - - - - 4,53,488	
	56,00,326
TOTAL of the Assil Toomar Jumma of Toorel Mull in 1532, with Ezaka, or increase by conquest, Improvement or Taxes, to the year 1763 - - - - - Rupees	95,78,763 2,39,94,670*

But as it appears by a settlement made in 1728, in the government of Sujah ul Dowlah, that the assessment of Iskandabad and Cooch Behar was reduced below the original valuation stated in the preceding account; so we are to observe, that the sum total of the increase accumulated to the year 1763 was only on the amount of the assil jumma of Toorel Mull, and makes, therefore, rather more than three-fourth parts of that ancient rental fixed in the reign of Akbar. It is further to be remarked, that since the commencement of the immediate financial administration of the English in 1772, over the whole soubah of Bengal, it had been discovered, and if not already, will soon be made manifest to the public, that the net actual revenue of the country due to the exchequer, and levied from the ryots with great moderation and equity, agreeable to the original proportion or political principles established in 1582, and invariably adhered to since, in assessing all and every part of the Mogul empire in Hindostan, exceeds three crore of rupees, including fraudulent or un- of hazzee zemeen; and that therefore the true pecuniary increase arising in this most valuable portion of the British dominions in India, comprising an area of 72,000 square miles, being nearly the extent of Great Britain itself, instead of seventy-five per cent. as ment, in the same period of time, generally understood that the French government were enabled to realize only fifty per cent. in addition to the jumma kaamil of the Northern circars, which being equally favoured with the neighbouring territory of Bengal, in local or extraneous circumstances, might be supposed capable of yielding a similar increase, in proportion to the ancient revenue; and still with respect to either country the public be but on a par, with the first regular assessment; and what appears an extraordinary exaction, must be considered as merely nominal, without imposing the smallest additional burthen in the way of taxation, or servitude, on any of the more useful classes of the people employed in agriculture, manufactures, or commerce.

It is a disagreeable task to expose our own proper defects; but the knowledge is necessary to induce an effectual reform. We have freely adverted on the deficiencies of the French and Mussulman governments, in regulating the finances of the circars; and impartiality, with the natural order of our subject, leads us now to a comparative view of English administration, as far as it relates to the amount of revenue collections. All the indulgence we have any right to expect, is, that public judgment may be suspended until nation, properly understood, compared and discussed. Deeming our materials sufficiently correct and ample, we shall here exhibit a general abstract Statement of the annual assessment of the Northern circars, under the immediate sovereignty of the Company, formed, not on the partial settlement of a single year, nor from former or future agreements of rent for the same provinces, but from the jumma abundies actually concluded, since the establishment of British authority down to the present time, extracted from the public records already for the most part published, and including a period of seventeen successive years from the Fussullee 1176 to that of 1192, both inclusive, or from 25th September 1760, soon after the formal annexation of this valuable territory to the empire of Great Britain, with all the despotic rights and royalties claimed or exercised by the great Mogul, or his viceroy of the Deccan, without even accepting the arrears of balances then due from the several zemindars, and still more largely from Hussein Ali Khan, the last Mussulman aumildar, though never claimed to the 24th September A. D. 1783.

* The financial occurrences of Egypt might also be cited in 1516. When Sultan Selim conquered this country from the Mamelukes, he fixed the rent of the lands capable of cultivation, then ascertained by measurement (and which from the physical circumstances of the country, confined from its southern limits, under as far as Cairo, in lat. 30° North, to a narrow valley of 10 to 20 miles in breadth on either side of the Nile, and thence to the sea, circumscribed by a desert bordering the two branches of that river forming the Delta, could never have exceeded 14,202 British square miles in its greatest extent, or of local measure 68,73,768 Theodans,* of which perhaps only $\frac{1}{2}$ was arable, each of 20 square cossils of 12 English feet every side, or nearly one acre and a third) at 10 mydens or parats, equal to a Turkish piastre, or $\frac{2}{6}$ sterling per Theodan,* including a mirdi or tribute only of 25 mydens to the Porte, and the remainder to defray the expense of the civil and military establishments, being together thought equivalent to half the yearly produce of so much land, about the year 1684. When the value of specie had considerably diminished, and the governing Beys

were advancing to independence, the rental of a Theodan* was generally increased to one mahhab, 1,200 parats, equal to $\frac{1}{3}$ German crown; but in 1779 the ordinary proportionate exactions of the old Timur proprietors, for the same square measure, had risen to $\frac{1}{2}$ German crown, or seven and a half times the original assessment of Sultan Selim; and when the Beys settled by a valuation of the crop, with yearly measurement of the lands actually in cultivation within their own immediate dominions, then the price of a Theodan* varied from 5 to 10 German crowns, according to the quality of culture; the revolution in the relative worth of money and territorial produce throughout all the kingdoms and states of Europe in the same period of time, and through the same causes, discovery of the American mines, with increased commerce, is too well known to be here noticed; the change is comparatively great, as the distance of situation with respect to the source of riches is lessened, and as the custom of secreting treasure is peculiar to India.

No. 13.] The Affairs of The EAST INDIA COMPANY. 655

GUNTOOR, being only one full year under the management of the English, in the whole period now under consideration; we must confine our estimate to accounts of the same temporary limits, and we are fortunately furnished with the jumma bundy of this identical year, being the Fussullee 1189, or A.D. 1779, when Mahomed Ally rented this circar from the presidency of Fort St. George, the produce of which, to do the greater justice to the financial administration of the French, we have already passed to the credit of their settlement, in like manner as we now state it, in its more proper place - - Madras pagodas 2,41,950*.

MUSTAFANAGUR, with Ellore, as will appear in the French statement, yielded Anno 1176 to 1178, to Hussein Ali and Tongie Pundit, on a medium of three years settlement, made on their own account with the zemindars, Madras pagodas, 3,21,684, of which they only agreed to give the English, one year with another, for the same period of time, being the three first years of the Company's administration, inclusive of 40,000 Madras pagodas, in lieu of one-half of the annual pay of regular troops employed in behalf of government, chiefly in the Rajemundry circar, as will be hereafter specified, and stipulated to be paid by these renters, over and above the amount of the jumma bundy (the whole making the sum of) - - - 1,78,836

In 1179, immediately on the expiration of Hussein Ali's lease, it was discovered, that advantage had been taken of the inexperience of new rulers in the three circars, rented to the amount of Madras pagodas 1,56,533, of which the proportion assigned to Mustafanagur and Ellore, from thenceforward brought on as an increase on the first jumma bundy - - - is 91,339

Total Jumma, A.D. 1769/70, - - - was 2,70,175

In 1181 to 1187, a further increase, proceeding from the resumption of the Havillee farms of Dooa and Walloor, which had been included in Hussein Ali's jagheer, and soon afterwards from the forfeiture of Jaffier Beg's grant of the Condapillee havillee, together with some other estimated advantages† - in all 2,92,375

Total Settlement 1777/8 - - -

In 1188 to 1192 inclusive, a new settlement made at Madras for five successive years, stating an increase, on the former jumma, of $12\frac{1}{2}$ per cent. or as it is expressed on the mamool, or customary jumma of the Moguls, an equivalent for which, however, in resumed lands, denominated the Merassy, or inheritance of Vencatoroytoo, will be found in the account of the Rajamundry circar, in all - - - 16,691

Total Jumma, 24th Sept. 1783 - - - 3,09,066

The annual medium of these four different settlements, which include the net jumma bundy of both circars, with every article of increase, in a period of 17 years, appears therefore to be - - - Madras pagodas 2,74,636

MASULIPATAM, including Nizampatam, with all the other districts, stated in the French settlement before exhibited, on the medium of the last 17 years jumma bundy annually, with little variation - - - 1,01,409

and including also sea and land customs, mint duties, and licences for arrack, &c. variable taxes - - - 13,043

1,14,452

being together, one year with another - - -

Total South of the Goadaveri - - Rupees, 25,24,152; or } 6,31,038
at 4 each pagoda - - -

RAJAMUNDY underwent the same changes as the circars of Ellore and Mustafanagur: Anno 1176/78, it yielded to Tongee Pundit and Hussein Ali, as very accurately stated in the Madras jumma bundy of 1778, inclusive of the havillee, and the valuable territorial grants which these men obtained under a certain irregular form of sunnud from the Nizam, but in fact through the bounty of the Company, under whose government the right of possession, at least, was first established, on a medium of the three years, Madras pagodas 2,99,940, of which Tongee Pundit, appointed public interpreter or dewan, while he held the high responsible trust of serishtadar or canongoe being also in the present case, the immediate farmer of Rajemundry, agreed to pay yearly into the exchequer of his employers, including 40,000 pagodas for half the expense of regular troops employed in reducing to proper obedience the zemindars of this province, and particularly to

* This was the Jumma bundy settled with the zemindars, including a Nuzzeranah of pagodas 25,300, and a certain portion of schandy charges, amounting to 14,500 pagodas, but exclusive of the Havillee or Jagheer lands of Guntur and Condavaree, rented for Madras pagodas 19,200, which, if added, constitutes the Jumma 2,61,150 Madras pagodas.

† We have discovered that in the amount of the increase, Madras pagodas 22,200, here assigned to the circars of Mustafanagur and Ellore is included the valued rent of the Havillee of Rajemundry, being pagodas 2,310, which should have been placed in the accounts of that circar, for the sake of a just comparison.

1,07,830

72.287

2,40,117

27,535

2,67,652

18,588

2,86,240

2,52,264

1,82,045

1,58,270

3,40,315

12,23,617

Deducing then from a fact thus gratuitously admitted, a reform so important; and having already confidently supposed the complete liquidation of the balances at present due from the circars, instead of a diminution on this account from what the English jumma bundy has been stated at, in our Comparative Estimate, we hope to be allowed in justice, to add the whole amount to our seventeen years settlement, in lieu of what if heretofore exclusively levied, may from henceforth be incorporated with the ordinary annual demands of the public exchequer to this augmentation, of one and a half lacks of Madras pagodas. We have farther a national right to four lacks ninety-two thousand, or rupees nineteen lacks sixty-eight thousand, being the term assigned to the French bundebust for the maintenance of the militia

Consolidated with the ordinary levies.

C I R C A R

GUNTOUR, of which the capital is 55 miles W.E.N. $\frac{1}{2}$ N. from Masulipatam Fort, 15 miles south of the Kistna, which is three farther in the same direction, from the fort of Condapillee, anciently composed of five pergunnahs; and a portion subdivided since into 25 mootahs, containing 868 villages, exclusive of their pollams, or small detached dependencies, distributed under the five following *Desmoukkes*, or patent territorial jurisdictions; viz.

1st. CHINTAPILLE, the zemindarry of Vassreddy Rasmanah, of the Combewar cast, situated on the south bank of the Kistna, chief town of the same name, 20 coss N.W. from its capital of Guntour; containing 300 villages, comprized in one-half of the great havillee pergunnah of the circar, the derobast or whole of Raipoondy, and a kismut or part of the Veniconda; together yielding, on a moderate valuation of half its produce, being the Circar's share - Madras Pagodas 1,32,000

2d. RAIPILLEE and Raichore, inconsiderable forts near the south bank of the Kistna; 18 coss easterly from Guntour, giving name to a zemindarry, held separately or in copartnership, formed of a fourth dismembered portion of the old havillee pergunnah; containing 180 villages under Manick Row and Tuppetty Row Jungannah, brothers or cousins of the Velmarwar cast, yielding, exclusive of enaums, &c. - Madras Pagodas 75,000

3d. CHITTCOM-PAY, Chilcoloor-pondeo, the jurisdiction of Manoor Nar-sina, bramin mynnaodon of the province, 14 coss south of the capital; another fourth of the havillee, containing 150 villages, and rated on a medium at - Madras Pagodas 68,000

4th. VENICONDA, or Innaconda, with the neighbouring hill-fort and pergunnahs of Beliam or Vellumconda, constituting the zemindarry of Gondarow of the Velma cast, 26 coss south of Guntour, containing 230 villages - 70,000

5th. KOLOOR, on the south bank of the Kistna, 16 coss N.W. of Guntour, formerly of greater value on account of its diamond mine, now reduced to the rental of eight villages, forming the talook of Opparow, zemindar of Noozed - 6,000
Madras Pagodas 3,51,000

TOTAL of Guntour Districts

C I R C A R

BUNDER, or sea-ports of Masulipatam, formerly consisting of the eight following Mehals, forming a semicircle from two to 20 coss round the fort, situated in the pergunnahs of,

1st. HAVILLEE, which included the grounds and gardens of 12 pettahs, with their circum-jacent six pollams, the salt-pans of Masulipatam and Pernanco, some lacks of toddy trees, farmed to the distillers of arrack, and together with the sayer or variable taxes on houses, the mohterefa, the sea, land, and river customs, yielded, according to the jumma kaamil, an annual revenue of - Rupees 3,30,855. $1\frac{1}{2}$

But by reasons of these rents and taxes being for the most part discontinued, though we know not from what considerations they are levied every where else within the Company's jurisdiction, that a great number of palmyra trees have been cut down, through the avidity of temporary farmers, or negligence of superintendants, and that the produce of salt has been reduced one-half by recent prohibition of its importation in Bengal, the actual receipts under this head may be estimated, one year with another, 60,000 rupees: for Mint Duties, Sea, Land and River Customs, at 3 per cent. on exports and imports, exclusive of indulgencies to the factors of foreign nations, &c. 40,000 rupees; being the profits on salt, and 20,000 more arising on the arrack farms; the whole making an object of gross revenue - Madras Pagodas 30,000

2d. DIVI, with its six lesser tankes or islands, eight coss S.E. anciently rated at rupees 91,070. $14\frac{1}{2}$ *, and now yielding - Madras Pag' 30,000

3d. MOLOOR, or Mololl, formerly 15,528. $10\frac{1}{2}$ *, now incorporated with Guntour, or entirely struck out of the rent-roll.

4th. ENGOODU, or Innogoodoo, formerly rupees 19,675. 12. now Madras Pagodas 3,000

5th. PERUNNAH or Peddanah, before, rupees 17,109. 13. now Madras Pagodas 3,000; 10 villages.

6th. JOOMERY, or Jumedee, anciently, rupees 22,508. $2\frac{1}{2}$ *, now Madras Pagodas 6,000; 24 villag.

7th. BONDARA,

* All the sums here specified in rupees, with reference to a former settlement, are extracted from the Jumma Kaamil.

658 Appendix to V^a REPORT from The Select Committee on [No. 13.]

Mr. J. Grant's
Political Survey of the
Northern Circars.

REVENUE:
3d. Amount collected.

Propriety of recover-
ing obligations.

militia or schandy establishment, which always had been considered, as indeed common policy and the safety of the state required it should be, in forming the original jumma kaamil, as well as in every temporary succeeding assessment, established by their predecessors the Moguls. But besides the pecuniary increase thus annexed to our settlement, and constituting thereby its amount, Madras pagodas 18,65,617, or rupees 74,62,468, we must be allowed to state the Company's donations in land, lately resumed in favour of Hussein Ali and Tougee Pundit; also the value of still greater appropriations yet continued to the whole body of zemindars or Indian landholders, on the erroneous, impolitic, unconstitutional idea, of their being the original, natural, or rightful proprietors of the soil; an idea perfectly novel in the financial legislation of Hindostan; and being equally unknown, in the Mussulman and French systems established in the Northern circars, could only have originated from the enlarged, humane, and generous principles acquired under a free constitution of government, and may therefore be exclusively ascribed to the English; and on the foundation of which, we now presume to give their benevolence credit for the past, and their treasury in future, for just such an increase, of revenue, to be within moderate bounds, as will make the net sum of a crore of rupees, or a million sterling per annum, being nearly double the amount of the ancient Mogul settlement, and one third in addition to that much boasted one of modern date, concluded by our rivals in Europe, while in possession of this most valuable portion of the present empire of Britain in the Deccan.

Nor in this, do we derogate from the national character of liberality, more than violate the private right of individuals; seeing that the same laws, privileges, and form of administration, instituted by the civil authority of a small insulated nation, as peculiarly adapted to its own genius and local circumstances, were not ordained for all countries, and all mankind differently situated, disposed, or ruled. That with respect to the natives of Hindostan, it would be a most dangerous innovation, diametrically opposite to the letter and spirit of all Oriental legislation, ancient and modern, devised by conquerors, to admit, either in theory or practice, the doctrine of private individual landed property by inheritance, free or feudal tenures, extending beyond the period of a single life; but above all, seeing that the great law of society, public expediency, requires the full aid of established financial resources; justly proportioned to the gross annual produce of the soil, equitably moderate with respect to the natural wants or ability of the peasantry, and only barely sufficient, on the most economical scale, to supply the absolute exigencies of the lenient protecting sovereign state, under the dominion of which such rare peculiar advantages are enjoyed, amidst the despotism, tyranny, and oppression, common to almost all the other countries of Asia. Neither do we go beyond the bounds of moral certainty, as to the actual rental of the circars, belonging always of right, exclusively and unalienably, as we hope in future it will be so in fact, to the established government, in thus enhancing the current revenue of the Company, (even without touching the fraudulent appropriations of land made in favour of Bramins or others, and necessary now to be resumed, so greatly above the present jumma bundy or demands of the exchequer, by supposing and bringing on a virtual increase of rupees 51,05,532, being rather more than equal to the amount of the assessment itself, calculated on a medium of the last 17 years, according to our settlement, at 48,94,468 rupees. We are supported in our belief by documents, which cannot readily be procured through any other channel, and which, if we be not too presumptuous, though difficult now to be authenticated, even should they prove in the end fallacious, may with the greatest facility be point out the order and proper mode of enquiry, and state positive facts, with all the written formalities of legal evidence, which at least remove the difficulty of proving a negative, but exhibit such a minute detail of the finances, however new to the public, or to others more immediately concerned in them, as seems best calculated, if not to incur instantaneous detection in error, at any rate, to meet the corroborating testimony of more authoritative vouchers. All the indulgent favour we claim individually to ourselves is, that the following more true and perfect statement of the actual revenues of the Northern circars, extracted from and carefully collated with these our original papers, corrected by a variety of experienced personal informations, local enquiries, and analogical reasoning, may be substituted in the room, as it should in right, of the deficient inadequate jumma bundy before assigned to the English be set against, and eclipse; for it will not admit of comparison with any former settlement, and henceforth be regarded as the true criterion of national merit, in estimating the respective integrity, ability, and intelligence of financial administration.

Double bundobust, or gross sub-rental of the mhal and sayre of the khalsa or government lands throughout the Northern circars, as concluded annually by the zemindars and temporary renters on their own proper accounts, with the ryots or inferior husbandmen; but by virtue of a previous yearly agreement with the state, according to which the full amount thus collected from the peasantry, is supposed to be paid in or accounted for with the public exchequer, after deducting unavoidable specified losses and charges incurred in the management, as well as exclusive of landed property and privileges allowed to the several zemindarry agents employed in the collections, as an ample reward for their services, under the denomination of Enaums and Severians: The whole taken from a variety of authentic original accounts, as will be hereafter set forth; but chiefly from a statement formed on a medium of ten years of the gross revenues of the country, agreeably to the rule of Buttai or Seri, extracted from the mofussil or village records, under the auspices of Hussein Ali Khan; who, in the capacity of amildar, almost uninterruptedly and universally superintended the finances of all these provinces, from the year 1759 to that of 1769.

GUNTOOR.

Complete actual assess-
ment on principles of
Indian finance. 1783.

7th. BONDARA, in the time of the Kootub Shahy, rupees 16,757, and now - - - - -	Madras Pagodas	4,000	
8th. NARSAPPOOR, town and district, with sayar, rupees 17,453, once, and still - - - - -	Madras Pagodas	5,000	
			81,000
Besides which, in 1759, when these districts were conquered by, and formally transferred to, the English, the following annexations were made to the former dependencies of the fort of Masulipatam; viz.			
9th. NIZAMPATAM, formerly a circar of one pergunnah, subdivided into 35 districts south of the Kistna, on the sea-coast, and 20 coss from Masulipatam, the zemindary of Velunki Mullarow Velmawar, who, though possessing his official emoluments, has been exonerated from the important duties of landholder; consequently, this pergunnah has shared the fate of the havillee of Masulipatam, being heretofore rated at rupees 2,46,000, and now barely yielding, with its salt - - - - -	Madras Pag'	25,000	
10th. GUNTOOR, a large pergunnah detached from Condapillee circar, two coss west of Masulipatam, containing 52 villages, the russooms and saverums levied by Codantram as zemindar, but without exercising the functions of one, formerly assessed for rupees 44,615. 14½. and still valued at - - - - -	Madras Pag'	11,000	
11th. AUCHILMINAR, of 15 villages, detached from the same circar, under the same zemindar, and rated, rupees 26,447. 15½. now Madras Pag' - - - - -			3,500
12th. TONDARA, from Ellore, and zemindary of Mungletore - Mad' Pag' - - - - -			14,000
13th. The Towns and Dependencies of Nettaree, Bundermalanka, Sakanapillee, and Ramisserum, Googanapillee, Antravidee, &c. on the sea-coast of Rajemundry on different branches of the Godavari, and together valued at - - - - -	Madras Pagodas	10,000	
			63,500
TOTAL of Masulipatam Districts - - - - -	Madras Pagodas		1,44,500

CIRCAR

CONDAPILLEE, consisting of 24 mehals, into which it is still divided under the following ten zemindaries, excepting the dismembered pergunnahs of Guntour and Auchilminar.

1st. CHAHUR MHAL, or Cancole, its capital, 10 coss north of Masulipatam, the desmokey jurisdiction of Comdana Paupia and Soubyah Row Velmawar, first established under sunnuds from Salabut Jung 1759, and confirmed by similar, but more irregular grants from the French governor of Masulipatam, and future Mussulman aumildars, not formally vested in the zemindary by the English government, though virtually so, as being included in the Convention of 1766, of late years exonerated from official duties; but in receipt of the annexed emoluments of russooms and saverums, which have been doubled in favour of Opparow, who, without any pretensions of right, claims what we understand by a superiority. The district extremely fertile, compact, and advantageously situated; bounded by the Colair lake, on the north; divided on the east, from the zemindary of Mungletore, by the river of Calipatam, and encircled on the south and west, by the pergunnahs of Auchilminar Guntour, with Voyoor and Medoor, in Opparow's zemindary, forms nearly a square of about 20 miles each side, and comprehends 260 villages, in the four following Mehals or Pergunnahs; viz.

- (1.) VENICOTAH, 84 villages anciently rated for R^s 97,152, actually yielding to that amount; but in our Doul bundobust only - - - - - Madras pagodas 17,000
- (2.) GOODEVARRI, 64 villages: formerly rupees 84,674, now Madras pagodas 13,000
- (3.) BINTERJELY, within or overflowed by the lake; contains 66 villages, of which 44 lankas or islands, extremely rich in paddy, about 10,000 candies yearly produced from one thousand catties of ground, being 1/10th of the whole land of the pergunnah, should therefore yield as it does actually to the circar, or rather its farmer, near 20,000 pagodas; was valued in the jumma kaumil at 34,328 rupees, but in the Doul bundobust is set down at - - - - - Mad' pag' 10,000
- (4.) CALDINDER, containing 57 villages, of which 11 have been annexed to Mungletore: assessed in the jumma kaumil, rupees 20,404, yielding now - - - - - Madras pagodas 7,000

2. DEVARCOTAH, 15 miles south of Masulipatam on the north bank of the Kistna, adjoining to Divi on the west, fertile in rice and ioary, and well managed pergunnah zemindary of Ezlagudda Codant Ram of the Combewar cast; the family first settled here as combies

combies or husbandmen, in the year 1580, are supposed to have got their first sunnuds for Desmokey jurisdiction from Abdullah Kootub Shah in 1640, though not constantly confirmed in the possession of it, by future rulers. In 1726, one of the family obtained the zemindary of Guntour and Auchilminar; but in 1732, being involved in the general proscription of Rustum Khan, lost all territorial jurisdiction, rights, and privileges, in the confusion of future revolutions, have by some means or other, regained possession, and were numbered in the Convention of 1766, paid formerly rupees 2,19,455. are supposed actually to collect pagodas 70,000. exclusive of saverums, &c. but by the Doul bundobust only - - - - - 60,000.

3d. NUJERE, or NOOZED, the capital at the distance of 60 miles N. westerly from Masulipatam, and about 16 coss northerly from Condapillee, of the extensive desmokey, supposed to appertain by right of sunnuds, to Macca Narraya Opparow, of the Velma east. Macca Venkiah, the first of this family, came from the Carnatic, and rented 5 or 6 villages of Golapillee or Nujere in 1652; twelve years after, the next in succession obtained a lease of the whole pergunnah, and took the name of Opparow, in addition to the local patronimic of Macca. In the beginning of the present century the 5th descendant, by the actual zemindary grants of aumildars, was for a time in possession of the several districts which actually compose this territorial jurisdiction, but under the immediate management of tehseldars family were expelled, and the lands put under the management of the provincial ruler, for twelve successive years afterwards. However, on a change of the provincial ruler, an upstart of the name of Venkiah was produced, under the patronage of the Condana family, who were the acting farming superintendents, and then of considerable influence with Ali Kuli Khan, the aumildar, as the heir of line to Opparow, and in that capacity, was reinstated in 1738, in part of the zemindary jurisdiction. Juggiah, the brother of this pretender, who succeeded, died a prisoner in Bussy's camp before Khalburga, in 1755-6; from this time forward, Vencatari Opparow, another pretender, through the management of Condana, and influence of Hussein Ali Khan, was put in possession, in virtue of aumildary sunnuds, but participated the management of his desmokey, with his brother Naraya, until the year 1772; when dying, the latter assumed the zemindary by sufferance of the English, without any other right, and under the same authority, was expelled as a rebel in the present year 1783. The district extends from the Kistna to the Godavari, and is pretty equally divided between the Circars of Ellore and Condapillee, comprising near 2,000 square miles, of which the six following pergunnahs, depend on Condapillee; viz.

- (1.) MEDOOR, on the banks of the Kistna, 30 miles north-westerly from Masulipatam, adjoining on the west of Devarcotah, assessed in the jumma kaumil for rupees 94,083. yielding now - - - - - Madras Pagodas 25,000
- (2.) VOYOOR, adjoining to the preceding pergunnah on the north, anciently rated at Rupees 63,855. now - - - - - Madras Pagodas 20,000
- (3.) NONASTALLUM further to the west and north, but united to the two former mehals, contains the diamond mine of Mullavilly, still annexed to the Nizamut, in all, formerly, rupees 63,746. now - - - - - Madras pagodas 25,000
- (4.) GOLAPILLEE, in which pergunnah is situated the capital town Nujere, assessed anciently for rupees 36,693. but in the Doul bundobust, - - - - - Madras pagodas 10,000
- (5.) CHAITRAI, adjoining to the former on the north, surrounded by small hills, chiefly alienated in unauthorized grants to peers of the Velma east, valued anciently at 14,000. rupees, actually worth 10,000 pagodas, and exclusive of these fraudulent enaums, set down in the Doul bundobust at - - - - - 6,000
- (6.) VEJERAI, another hilly pergunnah, disposed of in like manner as the former, to which it adjoins, worth 8,000 pagodas, and exclusive of enaums - - - - - 4,000

4th. BEJIVARIA or BEZOARA, on the banks of the Kistna, 39 miles N.W. by W. from Masulipatam, adjoining to the pergunnah of Medoor, and forming what was anciently considered an important pass, through a small broken range of hills, which terminate here. The first or lowest region of the maritime provinces, constitutes the zemindary of Trinmarow, and Ramarow, Velmawars of the Calwa Collee family, first obtained in the beginning of the present century, and fell to the ancestors of the present occupants, who are not heirs of line, in the year 1731. Of late years, this jurisdiction, though small, was suffered impolitically, to be subdivided into three kismuts or shares; viz. Bezoara proper, Tejoor, and Chimulpar, worth, separately, 10,000 pagodas, 6,000, and 2,000. were together rated in the jumma kaumil at rupees 58,301. but now - - - - - Madras pagodas 18,000.

5th. MYLAVERAM, on the confines of the former district, about 50 miles N.W. of Masulipatam, and 3 coss from Condapillee, is the name given to a zemindary formed of the greater part of the havillee pergunnah of Condapillee, assigned informally to Vencata Row and Narsinva Row, Velmawars, of the family called from the place of their origin Sooranany, who first settled in the district about the year 1670, in the capacity of simple farmers, and obtained, as it is supposed, their earliest zemindary sunnuds, from the killahdar of Condapillee, at the commencement of the present century - - - - - 15,000.

6th. HAVILLEE.—Of this circar, and immediately around the capital and fort of Condapillee, 48 miles N.W. ½ W. from Masulipatam, is the remainder of the old pergunnah Havillee, and worth 5,000 pagodas for its 11 villages; but to this should be added, the Simt Walloor,

Walloor, or as called, Walloor Samals, dismembered from the pergunnah Medoor, and now annexed to the Havillee, composed of 10 villages, and valued in Dool bundobust for 8,000. together - - - - - 13,000.

7th. VARAGONDA about 50 coss N.W. from Masulipatam, beyond Mylavaram, and on the frontiers of the circar of Commammet, is the principal town of a zemindary jurisdiction, allowed to be vested in the Velumki family, Velumawars, whose ancestors first settled in Trivoor, in 1675; but of late years, has very unconstitutionally been suffered to be divided between several brothers, and still more improperly, to be participated with the despandeals, or public registers of the district. The principal persons exercising the desmooky functions are Mulla Row, Sinjeva Row, Vencata Row, Rama Row, Visseram Rowze, and Roman. The district united is extensive, but hilly, jungly, and barren, composed of the two following pergunnahs, of 63 villages:

- (1) JEMLAVOY, valued anciently 24,284 rupees, in the jumma karnil of Kootub Shahy, now barely Madras pagodas - - - - - 8,000
- (2) MENCON GUTT, so called from a mound to contain its waters, formerly 23,829 rupees, now - - - - - Madras pagodas 7,000

8th. MUDIGAMA, about 78 miles N.W. by W. from Masulipatam, and 22 in the same direction from Condapillee, is a portion of the zemindary of Vassreddy Ramana, in this circar, on the north bank of the Kistna, opposite to the larger jurisdiction of Chintapillee, in the province of Guntoor. The ancestors of the present family settled here about 1670; but did not acquire the desmooky before the commencement of the 18th century. In 1760, the possessory rights were transferred to a younger branch of this family in Chintapillee, who being afterwards expelled by M^r Bon-enfant, Bazalut Jung's managers, were acknowledged by the English in 1772, zemindars of Nundegamah, and were also re-established in Chintapillee. The portion now under consideration, extends far into the Commammet circar, extremely fertile, and includes the diamond mines of Pertyal, Ahtoor, &c. five villages annexed to the Nizamut, and is composed of the three following pergunnahs; viz.

- (1) NUNDIGONG, formerly 87,125 rupees, valued now at - Madras pagodas 25,000
- (2) PENGUNCHEPOLE, 45,201 rupees, and now - - - - - 13,000
- (3) BEATAVOLE, anciently 9,423 rupees, and now - - - - - 7,000

9th. MONGAL, about 120 miles N.W. by W. from Masulipatam, is a detached desmooky, on the distant frontier of Commammet, and bordering on the circar of Doverknomda and Nelconda, assigned to the family of Kissa Vencalum, who settled here in 1680 - 10,000.

10th. LINGAGEERY, a small pergunnah zemindary dependant on this circar, though insulated in that of Commammet, between Nundegong and Mongal, near the Kistna, claimed by Codant Ram, of Devarcotah, and Narrawhurry, as despandeah, jointly formerly 7,546 rupees, now - - - - - Madras pagodas 2,000

TOTAL of Condapillee - - - - - Madras pagodas 3,18,000

CIRCAR

ELLORE, consists, as anciently, of 12 pergunnahs, included in the havillee, and the four following zemindaries, with the lands held in vassalage by the Dutch.

1st. MUGGLETORE, about 45 miles E. N. E. from Masulipatam, 12 from the sea shore, and five miles from the English factory of Muddapollam and Nassapore, on the banks of the Washeesta, the great southern branch of the Godaveri, is the square mud fort and capital of the desmooky jurisdiction of Culdinder Trippetty Rauze Rachewar, whose ancestors obtained the first sunnuds for holding the pergunnah of Canje calva, or Muggletore, as it is now called, as early as the year 1624. Ranga Vauze, the 5th in descent, by his good management and fidelity to government, was rewarded with the zemindary rights of all the other mehals, which at present compose the district, in 1703; but thirty years afterwards, under the government of Rustum Khan, the whole family were expelled as rebels, and forfeited their territorial grants. On this occasion, the immediate heirs of line are supposed to have perished among the unhealthy hills of Tontapille, where they took refuge; but Vencatram Vauze, a distant descendant and father of the present occupant, escaped to and received the protection of the Poosaputty family of Vizianagram; and in 1751, through the intercession of old Vizieram Rauze, is said to have been formerly Trippetty, the actual possessor, probably was created desmook on the death of his predecessor in 1764; at any rate, he has been admitted in the convention with General Caillaud, in the year 1766; and though his pretensions might not then or since have been known, or however, in common course, will have the re-disposal of one of the richest territorial grants in the Company's gift within the circars, as the present occupant is turned of fifty, and the race of Culdinder is likely to be in him extinct. The district is extremely compact, containing

taining about 800 square miles in its six pergunnahs, most advantageously situated between the sea, the rivers Godaveri and Calipatam, and in the neighbourhood of the ill managed demousky of Opparow, abounding in manufactures, and yielding in some places, what is very uncommon in the circars, a double harvest.

REVENUE:
3d. Amount collected.

- (1) ATTILLRE, the largest pergunnah, 84 villages, 7 coss from Muggletore west-northerly; worth - - - - - 49,000
 - (2) ASSINTA, adjoining to the former, towards the Godaveri, 44 villages, valued at - - - - - 31,000
 - (3) CANJA-CALVA, or Muggletore, on the sea coast, yielding - - - - - 30,000
 - (4) OUDRE, 54 villages, adjoining on the south-west to Attillre Assinta, exclusive of fraudulent enaums to peons, amounting to Pag^s 3,500; worth - - - - - 25,000
 - (5) DODIPOTTA, on the Godaveri, a small distance from Muggletore - - - - - 10,000
 - (6) COVOOR, or Cohere, on the Godaveri, towards Rajahmundry, 18 coss - - - - - 12,000
- To which must be added, the 11 villages of Culdinder, dismembered from that pergunnah in the Coudapillee Circar, and worth annually - - - - - 5,000
- And the produce of cocoa-nut and palmyra trees, let separately, or annually cut down and sold, for - - - - - 30,000
- Also the farms of Canja-Calva, worth about - - - - - 50,000
- TOTAL of Muggletore, exclusive of Pertyal, &c. in Rajahmundry, Madras pag^s 2,12,000
- worth 20,000 pagodas more

2d. NUGERE, that portion of Opparow's zemindary, situated in this circar, partook of the great commercial advantages derived from the fall of the empire of Mysore, which enhanced so prodigiously the value of the neighbouring lands of Muggletore; but of late years, it has been greatly impoverished through the treasonable designs of its desmook, in establishing an independent military power, and by the ruinous system of letting out some of the richest pergunnahs in farm, under the name of security, to Trippetty Rauze, the neighbouring zemindar, whose policy of course it has been to enrich what he may consider his more permanent holding, at the expense of the temporary one, which, by depopulating, he might further hope, agreeable to the ordinary views of Indian landholders, of bringing under his proper jurisdiction, through the temptation of a larger rent to government, than it may be worth to any yearly farmer, as it has been successfully practised in other parts of the Company's territories, such as the jagher in the Carnatic, rated by Mahomed Ali, and the havillee lands of Chicaate, farmed to Sitteram Rauze, while virtual zemindar of Vizianagram. The whole district may contain about 1,200 square miles, being more than one half of the zemindary in extent, though scarcely exceeding the moiety of its value, when reckoned in all, Madras pagodas 1,85,000, (exclusive of savorums, enaums, &c.) and is composed of the following pergunnahs:

- (1) GONDAGOT, near Ellore, on the north side of the Colair Lake, worth 10,000 pagodas, together with the mootah of Amberpet, consisting of 42 villages, dismembered from the Havillee pergunnah by Hussein Ali Khan in 1764, and valued at 15,000 pagodas more, being together rated at - - - - - 25,000
- (2) BAHURJY, as being without the Lake, and adjoining to Bihinterjy on the north-east, 13 coss from Masulipatam, 56 villages - - - - - 30,000
- (3) PENTAFAR, 8 coss farther in the same direction, containing 44 villages. The three last pergunnahs, are those which border on the zemindary of Muggletore, and are managed by Trippetty Rauze - - - - - 15,000
- (4) NIRDOL, 8 coss still farther on the road to Rajahmundry, 56 villages. The three last pergunnahs, are those which border on the zemindary of Muggletore, and are managed by Trippetty Rauze - - - - - 25,000

3d. CHINTTALAPOONDY, at the distance of 17 coss northerly from Ellore, on the frontier of Commammet, and between Medeongutt and Jemlavoy to the south-west, and Polaveram towards the north-east, in the pergunnah Desmooky, divided between Mullarow, Vencatrow, Narsinwarow, &c. cousins of the Velma tribe, and of the Tcopellah family, who settled here in 1711, having emigrated from Udgere, in like manner as all the rest of the Velma cast, now in the Circars, had done from other parts of the Carnatic, after the dissolution of the principality of Chandergeery in 1652, when the race of Narsingha, reckoned chiefs of the Rowars, were driven from thence, and dispersed by the Mussulman arms. It is therefore no less from clanship or family attachment, than from interested rebellious views, that these zemindars, together with those of Medoor Gutt, Janlavoy, Mylavaram, and Bejwarra, which encircle the larger jurisdiction of Opparow, make usually a common cause with that refractory landholder; while the impetuous division of their respective lands, enables any one man, with or without the consent of the copartners, to assemble their numerous dependent peons, fraudulently maintained, to act against government, on its presumed lenity in all events towards the other more passive members of the same zemindary fraternity.

The district, though large, and containing 44 villages, being hilly, jungly, and poor, yields peons, only

REVENUE:
3d. Amount collected.

4th. TELLEKACHERTA, a small dismembered portion of the pergunnah of Cirvor, consisting of six villages, and forming the talook of Vencataputty and Mandavarauze, deserves to be distinguished, as being held singularly in the circars by something like a feudal tenure, having been granted, in the year 1616, to Upalaputty Madarauze as a jageer, on the express condition of guarding the frontiers of Ellore against the incursions of the Reddewar of Pollaveram, the antient proprietors of the country, then expelled to their fastnesses in the hills	10,000
5th. HAVILLEE Pergunnah, dismembered from Amberpet, still depending on the insignificant mud fort of Ellore, 40 miles north from Masulipatam, is worth 20,000 Pag ^a , to which must be added Dooa, half way between Pentapa, and Nerdole, valued at 4,500, but in the Dou, set down at 2,000 pagodas	2,000
The villages of Palicole and Contaroo depend on a Dutch factory, established at the former, under the protection of, and paying an annual tribute to the English government, of	22,000
	143

TOTAL south of the Godaveri - Rupees 46,8,574; or, Madras pag^a

Guntoor,
Masulipatam,
and Condapillee,
M^a pagodas
8,13,500

11,54,643

CIRCAR

RAJAHMUNDRY, since the establishment of European government, has acquired so many additional territorial dependencies by conquest or policy, and has undergone such a total reform and change in the extent, value, and denomination of its several local subdivisions, that a very few of the 17, of which it was anciently composed, can be now traced, but are all included with the new annexations, in the 7 following districts:

1st. THE HAVILLEE pergunnah, depending on the capital situated on the North bank of the Godaveri, 78 miles N.E. of Masulipatam, is reduced, properly speaking, to the town of Rajahmundry, and 5 neighbouring villages, possessed by Khajah Zeeloor Ullah Khan, as it is supposed by sunnud from the Nizam, previous to the grant to the English, which of course invalidated all inferior temporary alienations, though in deference to a subsequent request for the soubah, the occupant's claims have been acknowledged; viz.—to farm the capital for Madras pagodas 2,100, from which to be deducted 1,900, allowed under the name of *Rosina*, or daily charity to Mussulman poor, and to hold the five villages as a free jageer, the whole, being worth annually 4,200. But as this pergunnah was rated formerly 50,311 rupees, and as we find a number of small talooks described as meerassees, or inheritances in the possession of different persons, once or still officers of government; so we hesitate, not setting them down here as unauthorized alienations, which could not with equal probability have belonged to any of the other districts, 4,200

- (1.) VELMOLLAM, &c. 12 villages assigned to Bramjee Kistnoo Mujmadar, formerly of Rajemundry - 5,000
- (2.) VEGAMPETTAH, &c. 13 villages, claimed by Soudapah, despandeah of the district - 3,000
- (3.) PATICONDA, &c. three villages claimed by Ramajee Burroo, another quondam Mujmadar - 1,500
- (4.) VELLA, the enaum villages of Mahomed Ruffa, when acting as cauzeer of the district - 700
- (5.) VENCATAPOLLAM, the enaum village, anciently of another Mussulman officer, now of Alta Ali Khan - 600
- (6.) PAMING-PILLEE, in the hands of Jebenevess Maganah, gomastah of Bramajee Kistnoo, valued at - 400
- (7.) VEDASSARAPORAM, in the management of Bookna Pundit, the Company's Persian linguist - 350
- (8.) MACAMATA, the village of Persottim, dos Sugar Gujerally, worth - 85
- (9.) JAGGEMAUTPORAM, or Cokenura and Gottapollam, two villages on the sea coast, near Angeram, on the northern branch of the Godaveri, and belonging to the Dutch factory, paying a tribute to the English, as actual subjects of the country - of 217

16,052

2d. POLAVERAM, ten coss northerly, from Rajemundry, on the southern bank of the Godaveri, is the capital of a small tributary raj, or Hindoo principality, and the only one under the government of Masulipatam, immediately subject to the Reddewar, or territo-

The amount of tribute placed here to the account of the Dutch factory of Jaggemautporam, should be exchanged for the sum by which Palicole is debited in the circar of Ellore.

rial

REVENUE:
3d. Amount collected.

rial proprietary chief, Munguputty Deo Rajepoot, descended from Hunner, of the royal family of Orissa, distinguished by the common appellation Gajeputty, or prince of elephants, and who, as before related, was put in possession of all the four circars north of the Kistna, in the year 1471, on condition of holding them as a dependent fief on the Mussulman empire of Beder, then ruled by Mahomed Shah, surnamed Lushkery, or, the warlike. In what manner, about a century afterwards, the princes of the house of Orissa lost the greater part of their inheritance, and were driven from the plains to the high unhealthy regions, at present constituting the whole of their tributary dominions, hath also been set forth. It is therefore only necessary here further to observe, that the great military power of two successive Mahomedan dynasties, employed on different occasions for a century and a half to exterminate the race of Rajeputty, or reduce their mountainous territory, proved altogether ineffectual; nor were the districts, now under consideration, explored or partially subdued under the establishment of the French government in 1753, and latter attempts to complete the conquest, to gratify the ambitious vanity perhaps of those upstart zemindars, whose aim it is to substitute their own groundless pretensions to territorial property, in the room of ancient acknowledged rights, once vested in the lordly ejected proprietors, have only served to evince the futility, the inglorious triumph, of dispossessing innocent inhabitants of their hills and wilds, resorted to from necessity, unhealthy, and yielding but a scanty subsistence; with a great certain sacrifice of men, and always a comparatively small, though at the same time a mere temporary doubtful benefit in revenue. The district is very large, and of unknown extent among the hills, but bounded on the north and west by Rumpa, the territory of Rambopetty, a perfectly independant rajah of the Coywar or savage mountainous tribe of Hindoos, and by Bedrachellum and Peloucha, the imperfectly reduced zemindary of Ashwa Rou Velmawar, dependant on the circar of Commamet; on the south and east it fronts with the pergunnahs of Chilalapoondy and Cavor, in the province of Ellore. On both sides of the Godaveri which intersects it, the country besides a rich produce in grain, when the people are allowed the peaceable cultivation of their plains and vallies subject to a moderate quit rent, abounds with the largest and best teak timbers, which, though difficult in many places to be conveyed to the river side, or more distant transportation by water carriage, might nevertheless under proper encouragement, be brought to any of the ports in the bay of Bengal, where ships are or may be constructed at a much lower rate, and no less fit than the wood imported from Pegu for the same purpose. That portion, however, of the district on the south side of the Godaveri is by far the largest and most valuable, and though now considered a part of the circar of Rajemundry yet being thus detached from it, would not most probably, if subdivided under the order and regularity of Mussulman arrangement, have been so disposed of. It forms two of the three following pergunnahs, into which the whole principality is properly divided:

- (1.) GOOTALAH, at the distance of eight coss from Rajemundry, on the banks of the Godaveri, is open plain and fertile, but easily commended from, and always dependent on, the neighbouring hills. It has been wholly explored, and valued at 24,000
- (2.) POLAVERAM, higher up the river two coss, has been traversed by European troops in great part, and cannot be deemed inaccessible anywhere, unless by reasons of the unhealthiness of the climate, and high pathless forests; the gross revenue has been estimated, from information, not records in the Dou bundobust at 26,000
- (3.) COTTAPILLEE is the pergunnah on the Rajemundry, or north side of the Godaveri, directly opposite to Gootalah, and extending in line to the frontiers of Rumpa, among different ridges of very high mountains. It has, till of late years, belonged to another branch of the same family; and was, for some time, under the immediate management of government, when the rents, including the munim or family estate, was 8,000

Mad. P^a 58,000.

But we may confidently reduce the tribute that should in justice or policy, or that can in effect be realized from the country, to 25,000.

3d. PEDDAPORE, 24 miles E.N.E. from Rajemundry, is the capital of the principal desmook or farming landholders of the province, named Finraje Vatcherry, though better known to the English under the title of Juggaputty Rauze, bestowed on his father by the Nizam, agreeable to the recently assumed privilege of the court of Hyderabad, thus to confer substantial honours. This family were first distinguished by government in 1571. When acting as servants or managers to the Rheddewars, they made themselves useful in disclosing the value, and facilitating the conquest of the country under their superintendence, and were rewarded first with the farm, and then the collateral branches of the house of Vachevoy and But in 1734, the lineal descendant with all the collateral branches of the house of Himoor, to be found, were attainted and cut off by Rustum Khan, the provincial amildar; and all their rights, privileges, and effects, whether official or paternal, incurred legal forfeiture to the actual sovereign. Accordingly, the whole district was put under the immediate administration of ameen, or temporary Mussulman officers, until the year 1750, when Neamat Ulla Khan, at that time amildar, for the private consideration of 90,000 rupees, conferred by his proper sunnuds, the zemindary of Peddapore, on Royeperrauze, a youth of the Vachevoy family, who had been concealed under the protection of his jurisdiction and influence, in quality of guardian to the new desmook. Nine years however afterwards, the latter

latter, and his protector's successor, Gauzeputty, took different parts, from personal animosity to each other, in the contest between the French and English, during which Roycepperauze was killed fighting on the side of Mons'. Conflans, in the victory gained by Colonel Ford near Pettapore, at which time the present Timraje, son of the deceased, was only 8 years of age. By what means the zemindary might have been confined to this young man, it is needless to enquire, when the corruption of aumildars and the example of his father are so notoriously known; and when it is remembered how lavish the present Nizam was when he came to the circars in 1761, with the ambitious views of overturning his brother's government, through the pecuniary aid and personal attachment which he might command in return for such employments, in distributing them to the highest bidder, or at the recommendation of Hussein Khan. The district comprises near one half of the whole circar of Rajemundry, both in extent and value, and contains 585 villages under the following pergunnahs:

(1.) KIMMOOR, or Peddapore, of 65 villages, most advantageously situated on the Yel-erree, and to the eastward of the hills, of the same name of Kunthennoor, fertile in rice	60,000
(2.) BENOLE, of 48 villages, between Peddapore and the Char Mhal zemindary, towards the Godaveri	
(3.) ETACORAM, of 99 villages, great and small, in the fertile island of Nagur. The first was made for this, and the following pergunnah, from the Mustafa Kode Khan aumildar in the year 1697, from Hyderabad	29,000
(4.) CACORAM, of 40 large, and 34 small villages or pollams, exclusive of enaums	35,000
(5.) TAVURAM, of 71 villages, in the island of Nagur, first conferred in zemindary in 1702, by Rustum dit Khan, and again under the English government in 1774/5, yields	11,000
(6.) JEMMAM, two mhalas of 48 villages, among the hills, west of Sittiaverum, rented for	28,000
(7.) INDERAM and Bloomillah, of 23 villages, first obtained in 1705, from the aumildar	12,000
(8.) MULERE, of 20 villages, and rented for	10,000
(9.) PARVATHI, a mootah, in the island of Nagur	5,000
(10.) ISCAPILLE, another mootah, pergunnah	14,000
(11.) MUMERIVARRUM, with the town of Casacoras	12,000
(12.) MUNDAPETTAH Mootah	10,000
(13.) CONTRAVOOCORAM Mootah, north of Footapillee, together with the four preceding, containing 128 villages, were first regularly conferred in 1722 by Abdullah Khan, the Aumildar	20,000
(14.) TOTAPILLE, a region of tygers, is a small hilly country 22 miles north-west of Peddapore, and adjoining to Cottapillee, the inheritance of Rajinadora of the independent Coyewar tribe. In 1771, at the instigation of Timraje, this little territory, with the sacrifice of almost the whole detachment to the unhealthiness of the climate, was reduced by the English to pay a future tribute to the zemindar of Peddapore annually, of	8,000

TOTAL of the Doui landobust of Jaggaputty Rauze - 2,61,000

4th. CHAR MHAL, or Two Pergunnahs Zemindary, is surrounded by the preceding one of Peddapore, on the banks of the Godavari, or northern branch of the Godaveri, highly cultivated, and abounding in long cloth and other manufactures, and was first erected into a separate desmooky jurisdiction by M. Busey in 1753, and conferred by him, under his proper sunnuds, in nearly equal divisions, at the request of old Vizieram Rauze, on two branches of the Cacarlamoody family, his own kinsmen; the district is therefore composed of the two following pergunnahs:

(1.) DACHEVARUM, or Ramchunderporam, about 16 coss S.E. by East from Rajemundry, was assigned to, and has continued since under the immediate zemindary management of Cacarlamoody Ramchunder Rauze; contains 38 villages	20,000
(2.) CORAM, 20 coss in the same direction nearly from Rajemundry, and close to the Godavari, assigned as the zemindary portion of Cacarlamoody Venkataputty Rauze, cousin to the former, and though containing only 22 large villages, exclusive of pollams, yields a high rent, besides enaums, savorun charges, of	25,000

5th. PEROUR is the pergunnah portion of the zemindary of Coldindee Trippety Rauze of Muggletore, in the circar of Rajemundry. It is divided from his other possessions dependent on those by the Washeshta, the southern branch of the Godaveri, and forms what is properly called the Island of Nagur, though the name is more generally applied to the whole insulated triangle, between the foot of the Godaveri and the sea, including the pergunnahs of Etacatah, Tautepauk, &c. and which space, we before compared to the Delta of Egypt, as resembling it in figure and fertility, and being in like manner, formed or intersected by seven branches of a great river, to which the names of as many tutelar, or happy in both countries derived from the Arabian or planetary divinities, have been assigned by the superstitious natives. When the English were put in possession of the circars, this valuable

valuable little territory was under the desmooky management of Vizieram Rauze, whose predecessor in 1750, had made some alienations in favour of the Company; but in 1767, it was transferred with 63 villages of Tautepauk in Jageer, to Hussein Ali Khan, and on his death, in like manner as these were bestowed by the English on the zemindar of Peddapore, so the district in question was conferred in 1774/5 on Trippety Rauze. It contains 37 villages, and together with those of Vadropillee and Tautepauk, worth separately 2,000 pagodas, are greatly under rated in the Doui landobust at - - - - - 22,000.

6th. CORCONDAM, four coss from Rajemundry on the north bank of the Godaveri, on the road to Cottapillee N.W. is the pergunnah zemindary of the family. Trippety Rauze, who first obtained desmooky jurisdiction and rights from Meer Khaleel Khan, the aumildar, in 1744, and soon afterwards gave an ordinary proof of Hindoo magnanimity, in putting himself to death for a verbal insult offered to him by Meer Ibrahim, the aumildar's son. His immediate successor, father of the present occupant, fell more gloriously in 1750, in supporting the cause of the French, as actual rulers, against the invasion of the English. The district consists of 51 villages, of which 12 on the river side, 15 Mergaputty on an elevated ground, and the remainder, equally divided between Condaputty and Jungleputty, or hilly and woody ground; its annual rental, exclusive of enaums, is - - - - - 20,000.

7th. PETTAPORE, eight miles E. northerly from Peddapore, from which it is divided by the small river Yellerru, and five in the same direction from the fort of Samuel Cotah, now the principal garrison of the English in the circar of Rajemundry, is the present capital of the zemindary jurisdiction of Mahaputty Row, Velmawar, whose ancestors were established in part of the desmooky as early as the reign of Ibrahim Kootub Shah, after the expulsion of the Rheddewars, the ancient proprietors of the country in 1571; but this family were also involved in the general proscription of Indian landholders under the government of Rustum Khan, until the year 1746, when Neladerow, father of the present occupant, obtained the farm of Pellafore; and, after an imprisonment of four years for non-payment of rent, procured sunnuds for the zemindary on the accession of Neamut ullah Khan, to the post of aumildar. This district borders on Cicacole, and contains 146 villages, under the following pergunnah divisions; viz.

(1.) POLNAUD or Pettapore, of 48 villages, yielding	60,000
(2.) CAUKINARD and Salapah, 25 villages, including the profit on salt, produce	10,000
(3.) BENDAPOONDY, of 35 villages, near Sittiaverum, with salt	12,000
(4.) BHEEMVARUM, near Samuel Cotah, a kissmut pergunnah, 13 villages	15,000
(5.) CHELLOOR, a mootah of another pergunnah of 7 villages	4,000
(6.) JALLIPILLE, a third mootah pergunnah of 5 villages	6,000
(7.) KADEAM, a fourth mootah of 13 villages	8,000

TOTAL gross Rent of Pettapore, exclusive of enaums - - - - - 1,15,000

TOTAL of the Khan Wasool, or first receipts of the circar, entire - - - - - 5,04,052
Amount of the 3 circars between the rivers Godaveri and Masulipatam, brought forward - - - - - 8,03,643
tached dependencies on the subordinate government of Masulipatam, brought forward - - - - - 13,07,695
from the preceding account of their doui - - - - -

TOTAL Revenue under Masulipatam, rupees 52,30,780, or Madras pagodas - - - - - 13,07,695
Amount of the circar of Guntour south of the Kistna, brought forward rupees 14,04,000 - - - - - 3,51,000
or Madras pagodas - - - - - 16,58,695

TOTAL of the five southerly Provinces, rupees 66,34,780, or Madras pagodas

C I R C A R

CICACOLE, or Kulling, the most northerly and largest of the circars, has in like manner as Rajemundry, undergone almost a total change in the denominations, extent, and value of its subdivisions, since the first establishment of European government; though less in reality, than apparently, with respect to the actual assessment of the country, which was always under Mussulman aumildars greatly beyond the old jumma kaumil, or the amount with which they were charged, or chose to account for, with the public treasury. In its present state, the whole province, as hath already been observed, is unequally divided between the superintendence of two subordinate councils, of which the most considerable is that of Vizagapatam on the sea coast, one hundred and seventy miles N.E. from Masulipatam, nearly central to all the circars; and exercising superior local jurisdiction over the following districts; viz.

1st. HAVILLE of Cicacole, 65 miles N. E. from Vizagapatam, originally comprehending all the lands on the sea coast, from the northern extremity of Rajemundry to the river of Poondy, was dismembered of so many pergunnahs conferred in zemindary, on the desmook of Vizianagram, that in 1758 the annual assessment had decreased to rupees 4,27,970, which was little more than one half of the old valuation; and since this last period, it has been curtailed, though we believe irregularly, and unconstitutionally, of so large a portion of its territory that the remainder is now wholly included in the following pergunnahs, the gross rental of which, being of course greatly diminished through the impolitic system of farming the lands, especially to a neighbouring landholder, without giving him an interest

in the permanent prosperity; we shall substitute the net jummabundy clear of all charges, as settled under the French government for the Doulbundobust or present mofussil receipts.

REVENUE:
3d. Amount collected.

(1) HAVILLE Proper of Cicacole, in its actual state, - - - - -	Madras pagodas	35,122
(2) TILMOOR Bomale Nagricottam and Currickvalsa, four pergunnahs lying behind the Havillee and Teckaly, or Raganaupoor, rated as in 1758, at - - - - -		17,750
(3) NOWPARA salt farms to the north near Poondy - - - - -		7,090½
(4) CASSIMCOTAH Havillee, 18 miles S.W. from the port of Vizagapatam - - - - -		9,890½
(5) VIZAGAPATAM sea port and farms, including also rupees 500, paid as a pesheush, or otherwise by the port of Bimlipatam - - - - -		1,074½
TOTAL Havillee carried forward, rupees 2,84,970 or - - - Madras pagodas		71,242½

The rents of Cicacole are paid in silver rupees, there being little or no gold in circulation in the circar; but for the sake of uniformity, and a comparison with the other provinces, the revenue is here stated in Madras pagodas of 4 rupees each.

2d. JAPEPOOR, about 104 miles west from Cicacole, and of that distance, forty beyond Saloor Gaut; among the hills is the capital of a tributary raje called also Nundapore, which lyeth nearer to the W. southerly 20 miles, the poor remains of the extensive territorial inheritance once enjoyed by the Rajepoot family of Vickerum Deo, the actual representative, lineally descended from Wistna Deo, the last great prince of the house of Gajeputty, who in 1571, united under his sceptre all the ancient domains of the kings of Orissa. This barren and unhealthy principality, in its limited modern extent, is bounded on the west by Buster or Bussdero, the country of the independent rajah Derriao Sing, of Goondwannah, which being laterally situated among several ranges of high impassable hills, and about 80 miles in length, in a N.E. or S.W. direction, by 40 in breadth, forms a very secure barrier on the side of Berar, where the Marhattas, in taking possession of Chanda, the former inheritance of the Goondwannah family, might otherwise and without the cession of Saloor Gaut, the only known pass through which they entered the circars in 1754, be deemed formidable neighbours. Jazepoor, to the south, borders on Rumpa, and to the north joins the tributary munnims of two other branches of the royal family of Orissa; the one, Gajeputty, settled in Kimeddy, and the other, Persotim Deo, in Kalolindi, lying farther to the N. W. dependant on Chatesguir. To the east, this district extended far into the plains of Cicacole, until the year 1742, when old Vizieram Rauze began to make incroachments, and was so successful under the political favour of Bussey, as to wrest almost the whole of the low fertile portion of the country from its original proprietor, and obtain from his patron, sunnuds for the zemindarry of it, on the footing of his other possessions, when a new revolution transferred the sovereignty of all these provinces to the English. Sitteram, the brother and manager of the present zemindar of Vizianagram, an artful, intelligent, ambitious man, neglected not the opportunity of obtaining a renewal of the family grant of the jurisdiction, or rights of saverum, over the recently conquered pergunnahs of Nundapore. Accordingly in 1768, perhaps inadvertently, though at the same time agreeable to the spirit of true and necessary policy, the claims of Vizieram to a landed desmooky income of 24,000 rupees per annum, issuing from the rents of the dismembered portion of Vickeram Dess's country, and other territorial acquisitions hereafter more particularly to be specified, were admitted, and we conceive firmly established during the life of the actual incumbent, by which act the districts in question were formally, as they were before virtually, annexed to the other dominions of Britain, and of course subjected to the same provincial rule of government. But in 1775, the restless Sitteram, on the raje of Japeoor; and through the conduct and gallantry of the English commander, who penetrated to the capital of this principality, still continues to levy in the nature of a tribute, for which he is accountable to his employers, from Vickeram Deo, the reigning sovereign of a mountainous region, valued in the whole in its present reduced state, at three lacks of rupees annually, for the following considerable portions of it, more recently and thus imperfectly subdued; viz. Nairamapatam, Raigur Singaporam, and Vcassam, having been dismembered on a former occasion by Sitteram, from the territory of Kimeddy, or as sometimes called Saureacca, before dependant on Japeoor; the whole estimated in the gross, at a lack of rupees, but actually yielding a precarious tribute from the ancient sovereign, of - - - - - 10,000.

3d. KIMEDDY, 50 miles N.E. by N. from the town of Cicacole, is the capital of another tributary, but more accessible dependent principality, vested in a rajah of the royal family of Orissa, who actually bears the titular designation of that ancient house, under the proper name of Gajeputty Deo, through the refractory imprudence of Narrain Deo, father of the present occupant, in opposing the Company's authority. During the war with Nizam Ali in 1767-8, almost the whole country was over-run by the English arms, and the proprietor being expelled, was in danger of losing for ever the family inheritance; and though this object hath ever since been the favourite policy, and constant aim of Sitteram Rauze, as a necessary attainment to accomplish his own ambitious views of aggrandizement and unrivalled pre-eminence, yet the lenity and virtue of the British government have hitherto preserved the rights and privileges annexed to this little territory entire, in lineal succession,

succession, to the lawful heir, with the exception of the districts of Gandaporam a Eremundlehun, valued at 60,000 rupees. Nevertheless, the remainder still yields a gross revenue of two lacks, of which perhaps the public, either in policy or justice, should not claim more than one half, being - - - - - 25,000.

REVENUE:
3d. Amount collected.

4th. TECKALY, 43 miles N.E. from Cicacole on the sea coast, entirely reduced, serving, and necessarily, under complete subjection to the English government, as being situated in the line of communication between the northern and southern divisions of Cicacole, is, as it may in fact continue to be, the inheritance of Jagget Deo, another descendant of the royal family of Orissa, but more immediately branching from that of Kimeddy. The district yields a lack of rupees; but if the proprietor is to be supported in princely grandeur, the tribute cannot with propriety be increased beyond - - - - - 10,000.

5. VIZIANAGRAM, 38 miles west southerly from Cicacole, and nearly the same distance northerly from Vizagapatam, is the capital, not only of the largest desmooky jurisdiction in this, but, comparatively with districts held under a similar tenure, throughout all the Northern circars, and at present, as it has been since the establishment of the British government, through the extreme favour and indulgence of the Company, vested in form, or by sufferance, in Vizieram Rauze Reddewar, adopted in 1759, by the widow of old Vizieram, from a collateral branch of the Poossaputty family, on a failure of the direct line, at the decease of Gajeputty her son; while the office of zemindar virtually, and in fact with extraordinary, if not unconstitutional powers, has, at the same time exclusively and almost uninterruptedly been exercised by Sitteram Rauze the elder, but half brother of the nominal occupant. In general, the history of all the Rauzees, or tribe of Rachewar in the circars, trace their origin to a dependance on the ancient rajahs of the country, either as chelaks or favoured slaves, managers, talookdars, or renters of the subdivisions of the sovereign domain; and such also was the rise of all the other petty holders of land existing in this province, whether descended from the Velmawars of Telinga, or natives of the soil itself, properly called Oria. But the family now under consideration, are an exception to this genealogical rule; for they are at least foreigners, with respect to Cicacole. The first of them on record, was Madavarama, who inhabited a small village in the Condapillee circar, called Poossaputty, afterwards retained as the local patrimony of the family; when in 1651, Shere Mahomed Khan was sent by Abdullah Kootub Shah from Hyderabad, as aumildar, or provincial governor of all the maritime dependencies north of the Kistna. The following year, this man engaged in the sebandy train of the Mussulman deputy, accompanied his master to Cicacole, and in 1655 was rewarded for services which were not, throughout, worthy of being recorded, with the farm or rental of two mootahs of the pergunnah of Bogapoor, where from henceforth he fixed his residence, for the annual sum of, rupees, 5,207 and a fraction. From this time forward, under three irregular successions of the race of Poossaputty, they acquired, through the favour of eight succeeding aumildars, at different periods, and in greater or smaller portions, down to the year 1734, almost the whole of their original rightful zemindarry in the present extent of four pergunnahs, dismembered from the Havillee lands of the circar, and rated in the antiquated jumma kaumil of the Kootub Shahy, at only 1,92,857 rupees. At the last-mentioned period, the famous Vizieram, having dispatched by poison, in the district of Vizianagur, in the division of Jehapoor, his cousin Sitteram, who had received investiture as heir of line to Madavarama, of the Bogapoor desmooky, seized the family rights, and through the corruption of Jaffier Ali Khan, in 1741 was allowed to exercise the public office to which they were annexed; having removed the zemindarry residence to its present site of Vizianagram, so called either from his proper name, or the place of his former abode in the division of Jehapoor. About this time, it was that the same ambition which prompted Vizieram to commit parricide, and led him more naturally to encroach on the civil rights of neighbouring landholders weaker than himself, in which he was politically supported by the aumildar, until the greater part of the territories of Margool, Singreecotah, and Nundapore, was added to his former possessions; but not being with equal policy checked in his career of power, and made sensible of his own dependence on superior authority, he punished, very properly, as an example to future rulers, the negligence, corruption, or inability of the government that cherished him, by being principally instrumental to the revolution in favour of the French in 1753, in like manner as his son and successor, six years afterwards, on similar grounds, aided in the expulsion of his benefactors, to bring about another change, which might be no less favourable to the interested views of an ambitious powerful subject. This zemindary, so extensive as generally described, has been acquired under such various rulers of civil or political right, and comprehends so many scattered inferior territorial jurisdictions, which, as they were before, should perhaps still, in justice and propriety, be considered as separate and wholly independent of each other, that it must be impossible, from rather imperfect materials, and a very limited local knowledge, to exhibit a connected accurate view of the whole in its real present state, especially as all and singular landed rights, privileges, or civil jurisdiction, as have been, can legally, by custom or in form, be claimed or vested in the zemindar of Vizianagram, could only be derived under sanction of the actual Government, by a renewal or confirmation of former grants, or other sunnuds entirely novel, and which being yet unpublished, have the nature, extent, and validity of a Vizieram Rauze's pretensions to any territorial or desmooky jurisdiction (excepting the three districts of Nundapore, Singreecotah, and Margool, of which the saverums are supposed to have been regularly assigned to him), matters of the greatest uncertainty and doubt. We have, therefore, been under the necessity of recurring to the period of M. Bussy's government in 1758, to determine the points in question; as they were then fixed, substituting, however, from later and equally authentic information, a more competent valuation of the lands

lands than is stated in the hustabood, or gross rental formed by that able financier, of the whole zemindarry, as it was conferred at that time, under his proper summads, on Gajepatty Rauze, the son of Vizieram.

1st. TALOOKEH KUBEEM, or original zemindarry possessions, dependant on Vizianagram, dismembered from the ancient Havillee lands by different annikdars, in small portions, between the year 1655 and 1741, and formed into one desmooly jurisdiction, continued by successive administrations, in chosen or approved members of the Poossaputty family, and consisting of the following Pergunnahs, all in the neighbourhood of the capitals of the district and province, assessed, in M. Bussy's rent-roll, for the sums here set down in rupees, in contradistinction to the more recent valuation, in pagodas, which we follow, as the most perfect, to complete our Doult bundobust of the Circars; viz.

(1.) POTNOOR, of 83 villages, exclusive of enaums, saverums, &c. valued by Bussy at - - - - - Rupees 1,20,000, in 1758; and by Matthews, in 1775, from village accounts, at - - - - -	Pagodas 50,000
(2.) BAGAPOOR, of 44 villages - - - - - Rupees 40,000 - - - - -	Pagodas 20,000
(3.) DEOVAPILLEE, 44 villages - - - - - Rupees 80,000 - - - - -	Pagodas 25,000
(4.) GUNDRERE, 44 villages - - - - - Rupees 50,000 - - - - -	Pagodas 20,000

Rupees 2,90,000 - Total Assessment of Bussy.

2d. TALOOKEH JUDEED, or new possessions, for the most part conquered, as they were first bestowed by M. Bussy about the year 1756, in zemindarry tenure of Vizieram Rauze Munim Sultan:

(1.) VODDAUDEL Pergunnah, near Cossim Cotah, and dismembered from the ancient Havillee, assessed by Bussy for, rupees 1,20,000; but estimated by Matthews, at - - - - -	Pagodas 81,250
(2.) COORMUM, another pergunnah of the Havillee, rated by the former, with its salt, at 10,000 rupees - - - - -	3,000
(3.) LAVEROO, with the following pergunnah, dismembered from Cheepa-rapillee of Dhoomunt Row, about 12 coss north, rated 18,000 rupees - - - - -	4,500
(4.) SAMBHAM, which, as not being specified by Matthews, we shall state at Bussy's valuation - - - - -	11,250
(5.) BINSTIPATAM Port, &c. exclusive of the tribute under the Havillee farms, 20,000 rupees - - - - -	5,000
(6.) CONARA Port, including salt works - - - - -	6,500
(7.) POONREMURFA Port, and salt, part of Cossimcotah Havillee, in Bussy's time valued at, rupees 40,000; in 1775, at - - - - -	7,500
(8.) PENTAH SEEMA, or Pergunnah, with the two following, near Cossim Cotah - - - - -	3,500
(9.) YALMUNCHELLY Pergunnah, yielding - - - - -	2,000
(10.) PUNJEDARLOO, a mootah pergunnah - - - - -	1,000
(11.) LOAVAH TURREF, or kissmut pergunnah to Bahoo Balundor - - - - -	2,000
(12.) CONDA CARLOO, two pergunnahs near Cossim Cotah - - - - -	5,250
(13.) COOVARAH, &c. villages, valued at - - - - -	500
(14.) BANDAPAR, Vermaloor, &c. 4 villages - - - - -	1,250
(15.) LUCKWARUP COTAH, supposed formerly to have belonged to a branch of the Rungarow family, situated about 10 coss west of - Vizianagram - - - - -	10,000

(16.) BOBILEE, the zemindarry once of Rangarow Velmawar, the only one of this tribe, and of note, in the province; dispossessed in 1756 by Bussy. The heir of line, still a prisoner at Vizianagram, the next of kin, settled at Damapet, situated 20 coss northerly from Vizianagram, and composed of the following Pergunnahs:

1. Rajam, worth - - - - -	Rupees 30,000
2. Covetah, rated - - - - -	70,000
3. Villages dependent on Bobilee - - - - -	80,000
Bussy's valuation - - - - -	Rs 1,80,000
But, according to Matthews - - - - -	Pagodas 75,000

(17.) SAVER, or land customs, punchait or tins duties on opium, tobacco, &c. and rent of mango trees, valued - - - - -

TOTAL of Talookch Judeed, according to M. Bussy's Rent-roll, in 1758, was, rupees 6,11,000; but agreeable to General Matthews' valuation in 1775, of some of the same districts as before stated, a difference of 3,39,000 rupees must be added, to make up the account of the present statement, being - - - - -

3d. TALOOKEH MHALZAMINEE, or pergunnahs of neighbouring zemindars, for which Vizieram Rauze, having become security for the annual rent, were even

2,37,500

3,52,500

even considered, in Bussy's time, as dependent on his jurisdiction; of these, the most considerable are,

(1.) NUNDAPOOR Dependencies, lying to the east of the Hills, and from 40 to 60 miles west of Cicacole, taken originally from vassals of Vickeram Deo:

1. Palconda, to Rambudda Rauze, valued by Bussy at 70,000; by Matthews, at one lack and half; and put down at - - - - -	Pagodas 22,500
2. Veeracotam, to Vizieram Rauze - - - - -	5,000
3. Coorpan, to Sitteram Rauze, by Bussy, 50,000 rupees; Matthews - - - - -	25,000
4. Saloor, to Scirias Rauze, in 1758 rated for 15,000 rupees; now - - - - -	10,000
5. Belgaum and Narsapore, in 1758 for 15,000 rupees; now - - - - -	10,000
6. Ragool-vulta, as in 1758 - - - - -	3,750
7. Muchwah, as in 1758 - - - - -	2,000
8. Rumpelly and Peram - - - - -	7,000
9. Teada, by Bussy, 20,000 rupees; and in 1775 - - - - -	17,500
TOTAL in Bussy's time - - - - - Rupees	2,17,000
but, according to Matthews, in 1775 - - - - -	Pagodas 1,02,750

(2.) SINGWAKEPETAH, or Singrugtah, about 12 coss west from Vizianagram, taken from Mooky Gazeput Rauze, including the mootahs of Autwah Rölly, and Doorapillee, rated by Bussy at, rupees 1,00,000, but by Matthews - - - - -

(3.) MARGOOL, south-west from Vizianagram about 25 coss, taken from Longabopetty, and, with the two preceding districts, granted in zemindarry in 1768 to Vizieram Rauze, with a saverum of 24,000 rupees, or, valued by Bussy in 1758, at, rupees 1,10,000; but, by Matthews, including the tribute Byrobopetty of Golconda - - - - -

(4.) BUNDOOPILLEE, taken from Dhoomunt Row, valued in 1758 for 25,000 rupees; now - - - - -	5,000
(5.) PEDAGAREE Nerwah and Verja-Gurrah, taken from Nuring Row; rated by Bussy 25,000 rupees; and in 1775 - - - - -	5,000
(6.) GOPAULPILLEE and Buwringhy, taken from Bahoo Balender, famous in the history of Oria; in 1758, worth 25,000 rupees; now - - - - -	10,000
(7.) COTTAPOLLAM, by Bussy, 20,000 rupees; now - - - - -	6,250
(8.) EZEMUNDEL, dismembered from Kimeddy - - - - -	4,000

TOTAL, as assessed in 1758 - - - - -

Rupees 5,22,000; corrected by Mr. Matthews - - - - -

4th. TALOOKEH ZEBBERDESTY, or lands recently seized without any authority, and held rather through the inattention, than intended favour of government:

(1.) WOORATTA, &c. four pergunnahs, between Cossim Cotah, the Hills, and the Sitteaveram or Golinda rivers, 30 coss south of Vizagapatam, belonging to the Havillee Lands, let to Timrajee Vacheroy in 1750, before his restoration to the zemindarry of Peddapore, afterwards farmed by Hyder Kooli Khan, and in 1758 to Gajepatty Raje, for the net sum to be paid into the treasury of, rupees 1,43,000; besides 30 garce each of 7 ordinary candies of paddy, estimated at, rupees 8,000; but, according to the more adequate valuation of Matthews, the four pergunnahs yield as follows:

1. Woorootla, on the Punda river - - - - -	18,750
2. Cotacotah, 3 coss higher up - - - - -	6,250
3. Mulgopauk, near Cossim Cotah - - - - -	15,000
4. Uppalam Ryarum, 30 coss south on both sides of the Pondere river - - - - -	11,750
- - - - -	Pagodas 51,750

TOTAL of Woorotla - - - - -

(2.) ANKAPILLEE, the zemindarry of Poykaroo Rachewar, surnamed Appalee, 42 miles south of Vizianagram, and 4 north of Cossim Cotah; in 1758, yielded net to the public treasury 82,734 rupees, besides 500 garce of paddy, valued at, rupees 12,000 more. In 1769, after having cut off all the males of the family, as commonly supposed, Sitteram Rauze became security for, or rather levied, the rents, moderately valued, as follows:

1. Ankapillee and Milpauk, &c. - - - - -	27,500
2. Sittaverum - - - - -	7,500
3. Doodigul, 38 coss south - - - - -	3,250
- - - - -	3,850

(3.) TALOOKS of Mujuadars and Enaumdar, dispersed throughout this Circar, and being perhaps fraudulent alienations, were assessed by Bussy, in 1758, rupees 54,539, including a nuzzeranah of rupees 39,910; and though General Matthews states a lack and a half on this account, we take the former

TOTAL of Unauthorized Possessions

TOTAL of the zemindarry of Vizianagrum in Bussy's hustabood account in 1758, at rupees 18,51,539; in General Matthews' account in 1775, stated at rupees 27,43,000, and in the present Doul bundobust, exclusive of Verkeram Deo's tribute of 40,000 - Rupees 27,56,540; or Madras pagodas

GANJAM on the sea-coast, near the N.E. extremity of this and all the Northern circars, at the distance of 187 miles from Vizagapatam, 357 from Masulipatam, 650 from Madras, 372 from Calcutta, and only 245 miles from Jellasore, the present boundary of Bengal towards the Marhatta division of Orissa, is the regular pentagon fort and capital of the lesser northern division of Chicacole, commonly called Ichapoor, in the country of Oria, under the superintendence of a chief and council, and subdivided as follows:

(1.) HAVILLEE, rated in M. Bussy's Jumma bundy of 1758, at rupees 1,76,141; yields now to the public, clear of charges; viz.

1. Ichapoor, 31 miles southerly from Ganjam, including the sayer or land customs, and arrack farms - 15,500
2. Papaconda, pergunnah, rented for - 14,300
3. Terrestaan, or low grounds of Ganjam, formed into a pergunnah, and, with the sayer - 6,300
4. Monhedery, 23 miles southerly - 4,500
5. Aska, pergunnah, about 39 miles west - 3,000
6. Baraia, near Ichapoor, southerly - 2,200
7. Munsoor Cotah, 12 miles south - 2,000
8. Courlah, pergunnah or mootah - 1,500
9. Sayer, or sea and river customs of Ganjam - 2,500

TOTAL of the Havillee Farms - Madras Pagodas - 51,800

(2.) VIZIANAGUR, about 50 miles west of the capital of a small principality, among the hills; united, till lately, in the person of Bheem Deo, another descendant of the royal family of Orissa; now divided pretty equally between Mumides and Jaggernaut Deo, sons to the former occupant, the latter residing at the foot of Pertabgeery. The whole district may be worth 1,20,000 rupees; was assessed by Bussy, in 1758, for a tribute of rupees 84,454. But until this, with all the numerous petty munnims in the division of Ganjam, be reunited under one head as formerly, and the person thus acting destitute of all pretensions of his own, the mere officer of government, which necessarily excludes every branch of the royal family of Gajepetty, we cannot realize, whatever may be the just or necessary demands of the public from this raje, more than

(3.) MUNNIMS, or Jungle possessions, situated partly in the plain, and partly among the boundary northern and westerly hills, held by petty warrior proprietors of the Candiat or warlike tribe, formerly the servants or vassals of the Gajepetty family; and never reduced before the era of the French government, though then and ever since only partially so, by reason of the unhealthiness of their dwelling-places. All these, taken together, may be estimated at eight and-half lacks of rupees; but, perhaps, never will yield to government a greater revenue than M. Bussy's assessment of 1758; viz.

1. Mopery, eight coss south, the most central, to control the rest, under Varraindar, assessed for - 15,000
2. Goonsur, 50 miles west-northerly, under Kissenbunje, increase of 20,000 rupees on Bussy's rent - 14,500
3. Callicotah, to Sampet Sing Burjah, near the Chilca - 14,600
4. Daracotah, to Rajender Sing Burjah - 11,800
5. Atgurrah to Hurry Chunder, valued at - 13,000
6. Sigur to Hurry Kissen Sing, rated at - 3,500
7. Suringy to Hurry Chunder, assessed for - 4,500
8. Souzerah to Rai Sing, 60 miles N.W. extremity - 750
9. Boredy to Mariah, near Ganjam - 1,500

10. Paloor to Gajender, also near Ganjam - 1,000
11. Hummah to Santerou, originally to the former - 200
12. Burragurr, to Permanaud Sing; this, with all the preceding munnims, except Mohery, lying between the sea and Souzerah, to the north of the Roosheoila, or river of Ganjam, on the frontiers of the Marhatta division of Orissa - 3,000
13. Chigutty, to Rawal Rao, between Mohery and Vizianagrum - 14,000
14. Jerridah to Santerow, further south - 2,900
15. Jellantha to Chowhao, south-west range - 5,700
16. Mundesau to Rajamany, near Kimeddy - 7,250
17. Terlah to Ragonaut Soor; this and the four preceding munnims in the range of hills south-west from Ganjam, and from 20 to 35 miles from the sea-coast - 5,850
18. Burah Singy to Neel Khaut, near ditto - 1,200

TOTAL of Ganjam Division, rupees 7,48,200 }
or - Madras Pagodas } 1,87,050

TOTAL Revenue of the Circar of Chicacole - rupees 39,69,710, or Madras pagodas 9,92,427½
Amount of the revenue of the four Provinces, under Masulipatam, brought forward - rupees 52,30,780, or Madras pagodas 13,07,695
TOTAL gross rent of all the Circars at present under the English jurisdiction, being, exclusive of Saverums and Enaums - rupees 92,00,490, or Madras pagodas 23,00,122½
Amount of Guntour, brought forward - rupees 14,04,000 under the Nizam 3,51,000
TOTAL of the Doul bundobust of the Northern Circars, exclusive of the zemindarry freehold estates and alienations to Bramins or Peons, - R^s 1,06,04,490, Madras pagodas 26,51,122½
or -

THE original accounts and authorities on which the preceding Statement of the gross Revenue collected from the Northern circars is founded, may be considered in the following order.

1st. The *Jumma Kaumil*, or complete standard assessment of the Deccan, begun by Moorshed Kooli Khan in 1654, on the principle of Toorell Mull's original Rent-roll of Proper Hindostan, and finally terminated for the six southern soubahs by the emperor Alemgeer, in the year 1687. This account was obtained immediately from the dufter of the Nizam; but it is so common, and of such universal use, that either in whole or in part, it must be in the hands of every man skilled in the finances of the country; accordingly, there is not a candespandeh employed throughout the Peninsula, and worthy of holding his office, who cannot repeat at least as much of it, as regards the particular district of his own superintendence: and many persons, entirely unconnected with the business of revenue, are in possession of the whole unmutated in detail, by the extracts published in Mr. Orme's *Historical Fragments*. The manuscript procured for him of the subdivisions and territorial income of the Deccan, appears evidently to be no other than a copy of the *jumma kaumil*, with geographical illustrations drawn out for the use of M. Bussy, under the inspection of Hyda Jung, while he had access to the public records about the year 1756, and perhaps carried about by one of the dispersed followers of the French chief after the national overthrow in India, until it accidentally fell, several years afterwards, into the hands of an English commander in one of the Northern provinces of Hindostan. We have already, on different occasions, explained the nature and utility of this famous rent-roll, and endeavoured to shew, that though every where indispensably necessary to ascertain even the present political circumstances of the country; yet with respect to the actual amount of the revenues of the circars, it is chiefly applicable to, and comes nearest the modern valuation of those south of the Godavari. Some very intelligent men have, however, suggested a doubt whether the population and more useful arts, in all these provinces, may not have been on the decline, since the commencement of European administrations; and that consequently, the ancient rental may exceed what, on the same principle of taxation, should now be exacted from the landholders. These would be most extraordinary unaccountable facts, if they could be brought within proof: and, however mortifying to the pride of the highest civilization, should be fully displayed, as touching national prosperity, and the general interest of mankind. For if, after a lapse of two centuries, in the relative decreasing worth of an amazing revolution has taken place all over the world, have been almost exclusively acquired and enjoyed by the inhabitants of the lands made with all possible commerce) it should appear that a pecuniary estimate of the lands made with all possible acknowledged exactness, antecedently to that period, be too high in proportion to the actual produce of the country, or the medium by which it is rated, depending on the mass of gold and silver currency in circulation; if, above all, it should be found the violent sanguinary despotism of the Mahomedans, who have ruled universally and uninterruptedly

all these provinces for ages past (holding in the most unqualified debasing slavery the native, inoffensive Hindoos, composing at least nine tenths of the whole body of the people, and including every class of industrious subjects) proved more favourable to population, agriculture, manufactures, and commerce, than a government the freest and most liberal and lenient, existing perhaps, at present, even in a more enlightened part of the world, in a time of the most profound tranquillity and abundant produce respectively of the country under consideration, than of Christians; Humanity militated so far with one of its best precepts, "increase and multiply," as to reject the example of Mussulman tyranny, found experimentally thus to answer so effectually the great ends of society, we should at least have the satisfaction to know the chief impediment to the attainment of all these grand political desiderata, forming together the basis, as generally understood, of national power, wealth, and grandeur. But this would be more than a paradox; it would be a solecism in reason, and could only be admitted, under a total ignorance of existing circumstances, or from a partial observation of the wretched state of those districts denominated Havillee, rented so improvidently to mere temporary, needy, and unqualified farmers; for certainly the population has increased, and all the acts of civilization have been improved throughout all the Northern circars, under the influence of the British government, though these will be never made beneficial to the state, nor carried to the greatest possible height, on the present corrupt, dangerous, and oppressive system of usurped, indefinite, uncontroled zemindarry administration; but that the jumma kaamil falls greatly short of the amount of the revenue now actually collected on the same financial principles, as were laid down in the formation of that original antiquated assessment, has been more positively proved. Admitting the authenticity of the account following next in order, and on which more especially depends the verification of our statement, being,

2d. The *Doul Bundobust*, or sub-rental of the three middle circars, on a medium of the ten years preceding 1769, formed under the absolute authority of a Mussulman amildar, aided with all the acuteness, intelligence, and irresistible influence of a Bramin, at once dewan, serishtedar, and principal mutesddy, feared for his knowledge and abilities by such of his own tribe as were most prone to chicanery, but popular amongst all, for the extreme of a virtue rarely possessed in moderation by a Hindoo, profuse liberality; this man, whose name is Vencatram, a native of Conjeveram, was grown old in practical finance before the deprivation of his office in consequence of the revolution, which transferred the reins of administration from his own and superior hands into those of the English, through the immediate effective agency of Togure Pundit, his disciple; but by the death of his master Hussein Ali in 1771, and through his own extravagance, or an improvident turn of mind, fell into such indigence as to become a pensioner on the bounty of his successor in power, for a family subsistence in an allotment of about forty acres of land near Yamarum, six *ross* north of Masulipatam in the pergunnah Inacotah, under the denomination of an enaum, or charitable donation. As however he could not brook being indebted for his own personal expenses to his successor, nor to act in an inferior office, tendered to him in a place where he had before appeared, as principal, he accepted of an offer made by Sitteram Rauze, to be employed as peshear for the districts of Chicacole under the zemindarry of Vizianagram; and in 1779 embraced a similar proposal from Mahomed Taje adeen, amildar of Guntour, when he may be supposed to have completed his financial, by a particular local knowledge, of all the Northern circars. The vicissitudes of his fortune, brought him at length into the service of the author of this tract, whose curiosity being excited to make the inquiry, from the uncommon intelligence he discovered respecting the state of the country, learnt so much of his private history from many living evidences.

That the circumstance of Vencatram's former situation fully enabled him to ascertain, with the most minute accuracy, the gross revenues of the districts included in the rental now in question, no one will doubt, who knows the unlimited power of a Mussulman delegate authorizing such an investigation to be made, and the personal influence of a Bramin, officially heard of the different members of his last acting in the capacity of despandeahs, the only native accountants and keepers of all the provincial records, or who has heard that Jonguee Pundit, this man's successor, received a yearly pension of about twenty thousand pounds from the zemindars of Rajemundry alone, for relinquishing a part of the public authority annexed to the serishtedarry; or that the same Jonguees inheritor still receives from the Company five thousand pounds more as dewan or interpreter, while his superior, the English chief and high representative of government, is not allowed a fourth of the same income. But the authenticity of the particular account itself, thus exhibited as genuine, must in a great measure rest on probable circumstances, until the inquiries of the committee of circuit, or local knowledge of others, allowed to be skilled in the finances of the country, bring the truth to light. All that we have to say on the subject, that it bore the marks of originality, and even of the chequered vagrant life of its owner, on whose part there were no apparent inducement to attempt deception, for he neither could have expected, nor did receive, any reward for bringing it forward; which was merely a matter of chance, occasioned by a reference to satisfy some inquiries on points beyond the scope of his memory; and being arrived at that time of life, when all the passions of a man, except avarice, are generally dormant, it is not likely that he had any personal malice to gratify; while the utmost of his ambition, after having outlived the vigour of his faculties, and being long since disencumbered of his family, may be naturally supposed limited to a bare subsistence for himself individually. If these testimonies should not be thought sufficient, Vencatram may yet live a few years to answer, *viva voce*, in his own behalf; but we have indicated

indicated more minutely his family dwelling-place, in the event of his being called on; less, in the certainty of finding him there, than to prevent, through the liberal humanity of English superintendants, the sequestration of a miserable, perhaps an unauthorized enaum, which might otherwise inevitably be the consequences of incurring the resentment of his Bramin brethren in office.

3d. An *English manuscript* relative to the circars, in great part confirms the justness of the preceding document. We know not, with certainty, the Author of this piece, which was written in the year 1772-3, and professedly for the information of Mr. Dupree, while in the government of Fort St. George; but from the uncommon and practical knowledge it discloses of the Finances, or political state of the country, it may with confidence be said to be the production of some gentlemen long resident, and high in office, within the dependencies of Masulipatam, who only wanted original historical intelligence, with a true understanding of the forms and rights of government, alone to be acquired through the medium of the Persian language, to be perfect master of the subjects brought into discussion. Between the sum total of gross revenue here exhibited for the three middle circars, being pagodas 9,96,020, and that of Vencatram's doul bundobust 11,62,195 pagodas, there is a difference of 1,67,175; but as this deficiency in the former account, is owing to a notoriously undervalued rental of the four larger zemindaries of Peddapore, Pettapore, Nujere, and Mugiet-tore, it serves rather to establish the authenticity of the latter statement; while a similar partial amount of 22,000 pagodas, in the estimate of Vencatayloo's mecrassy, betrays the channel through which the misinformation of our English authors has proceeded.

4th. A *Hustabood account* of the village of lands of Rajemundry in detail, formed in the year 1738, by order of the French government, in exceeding greatly the medium valuation of Vencatram for the same circar, if it does not authenticate so much of the doul bundobust itself, proves at least the moderation of the scale on which this assessment has been formed.

5th. *Teshkhees Jummabundy* of the whole circars Chicacole, concluded for the Fussullee year 1167, under the auspices of M. Bussy, with an Appendix, shewing the Khan wossool, or gross receipts on account of the zemindarry of Vizianagram, being the valued rental of the lands, as then ascertained, to be specified in the sunnuds newly granted by the French chief to Gasseputty Rauze, agreeable to the forms required in executing all such territorial grants. This account has been corroborated, enlarged, and corrected to the year 1775, by the more accurate, minute, and equally well directed investigation of General Matthews into the state of the revenues of the southern division of Chicacole, as exhibited in the abstract recently laid before a Committee of the House of Commons; and with respect to the value of the northern district of Ichapoor, it has been no less authoritatively confirmed by the special written informations of an English chief, to whose ability, zeal, and superior intelligence, the India Company are principally indebted for the first regular establishment of their authority over that portion of the same circar.

6th. A *comparative general estimate of the receipts* from all the six Northern provinces, by which these are deemed equivalent to the whole of the remaining portion of the soubah of Hyderabad, left to the government of Nizam Ali, and comprising 13 circars, rated annually for one crore of rupees, though not above half be realized to the exchequer*, founded on a summary traditional calculation, adopted by all other native financiers, from the late Sum Sam ul Moolk, who succeeded his father, the famous Shah Nowaz Khan, in the high offices of king's dewan and vice-royal prime minister of the soubahdarry of the Deccan, and corresponding with the result of local observation, and the best personal private information procurable, in a period of near three years residence within such of the Nizam's and Company's territories as are made here the subject of comparison.

But the amount thus ascertained, by the positive and circumstantial evidence of facts, written, or oral testimony, to be levied from the country, under the sanction, and wholly for the use of the sovereign proprietary government vested in the Company, is absolutely in the exclusion of the Kharige jumma, or territorial grants of savorum and enaums, for the maintenance of zemindars, with their respective jurisdictions of Despandeah throughout the pergunnahs, in lieu of rissooms of koolkernies in the villages, and of priests, mendicants, and singers of the Hindoo or Mussulman persuasion, on the few existing religious and charitable foundations. Moreover, what is truly reproachful and dangerous to the state, it is in exclusion of those recent fraudulent and unconstitutional alienations of land, either to purchase the collusive assent of Bramini superintendants, or to support a numerous military force, wholly dependant on the desmooks, and kept up with no other view than to tyrannize over and oppress the peaceable ryots, or favour premeditated rebellion against the lawful sovereign, on the first convenient occasion. The former of these rightful appropriations to the farming landholders, may now be moderately estimated at five lacks of rupees annually: half that sum is not more than the original pecuniary due of the provincial recorders; and reckoning one inferior Bramin accountant at a hundred rupees for each village, supposing the number of these increased, by enlargement of territory and population, to 6,500, the amount then assigned in land to the immediate officers of Mofussil administration, will be in all fourteen lacks;

* Owing to the weakness of Mussulman government in controlling the zemindars; or its corruption in conniving at embezzlement and defalcations through the intermediate agency of Amildars, with all the lesser officers employed in the revenue department.

lacks; to which we shall only add three more, on account of all public endowments or charity, as Sinnachellum near Vizagapatam, is the sole pagoda of note within the circars, and amply provided for, as the clerical and soothsaying or calendar Bramins are otherwise supported, through the superstition of the people, who class them with bulootedars, or artificers, entitled each at harvest time to a bulootch, or bundle of corn; and as donations to Mahomedans, or mendicants in general, have been a great part resumed under the uncontrolled grasping sway of Hindoo zemindars.

To ascertain the amount of fraudulent sequestrations of land to peons, &c. it should be remembered that 41,000 armed men, of every denomination, are supposed to be maintained throughout all the provinces, by the official landholders, on pretence of enforcing the collection of the rents due to government, which is virtually or in fact debited for the expense of such militia establishment, under the head of subsidy; of this number, one half of different tribes, Mahomedans or Hindoos, wholly undisciplined, and with no local or personal attachments, are paid altogether in money, and a peon for every village, forming what is called the Naikavarry establishment, consisting chiefly of Mussulmen in hereditary succession, and indispensably necessary for the collections and peace of the country, paid a subsistence in kind in harvest time, in equal proportions, by government and its ryots, will make up the numerary of Mofussil troops thus provided for, 27,000. It is the remainder only of 14,000, composed of the military tribes of Rachewars, Rowars, Velinas and Kundaitis, sprung from or adopted into the families of the zemindars, and therefore personally attached to their chiefs, that have been clandestinely favoured with territorial grants for their ordinary and constant maintenance, besides extraordinary pay in money when on service; and these alienations, at the most moderate computation of 50 rupees annually estimate similar defalcations in favour of Bramins, &c. added to the kharije jumma, make the whole income of landed property, exclusive of what is assessed for government, amount to twenty-four lacks; and inclusively of the latter portion, one crore thirty lacks of rupees, with a fraction, being the sum total of what we shall henceforth assume, as the gross rental of the mehal and sayer throughout all the Northern circars collectively.

Large as this revenue may at first sight appear, either comparatively with the actual public receipts, or hitherto supposed capacity of the farming landholders, yet it will be found to fall short of the estimated yearly produce of the country, by the lowest general calculations which can be formed of the extent and value even of all the arable ground in or out of cultivation, setting aside the greater portion of land appropriated for pasture, now become altogether unproductive, and of no financial account to the state, unless in the gratuitous partial maintenance of the whole body of peasantry. To discuss this point with the wished-for precision, a topographical survey of the outlines of the Circars, particularly those of Guntour, Rajemundry, and the southern division of Cicacole, would be necessary, in order to ascertain their exact superficial contents; nevertheless, according to such imperfect materials, as the public or individuals on the spot, have as yet been furnished with, and lights derived from viewing a manuscript drawing executed under the French government, though still unpublished, (except on the diminutive scale of D'Anville's general map of Hindostan) we have ventured to give an area of 17,000 square geographic miles to all the six provinces united; but, to be within the most moderate bounds, let the dimensions be reduced to 15,000 of the same measure, or for the sake of easier calculation, in round numbers, to 20,000 square British miles. In like manner, we have been under the necessity of assuming the proportion of arable land rather arbitrarily, and, to ourselves, on very unsatisfactory grounds, at one fifth of the whole territorial extent, finding that neither the Mogul, French, or English administrations, the former from sloth and ignorance; the second for want of leisure, in the short period of six years rule; and the latter no doubt from disinclination, have not adopted the easy constitutional mode of ascertaining this matter with greater accuracy, by an investigation into the detailed annual accounts of the despondeabs or other revenue officers employed by government, and which can only be deficient from relaxation or negligence, in the exercise of necessary legal control.

To value this portion of land, being 4,000 square British miles, on the principles of Toorel Mull's jummaundy nekdy, on a fair comparison, and with due attention to relative circumstances, it is to be observed, that the begah duty, or square official measure instituted by the same financier, and serving as a basis for his general pecuniary assessment of one fourth of the yearly produce of the soil, in those parts of the empire where a money settlement could with advantage be made, consisting of 3,600 square ells, each at the lowest calculation of 38½ inches, and at the highest 41, being very little short of an English acre. But in process of time, in consequence of the increased influx of specie, from the days of Akbar, throughout the commercial provinces as well as those around the capitals, so greatly benefited by a rapid circulation of the signs of wealth, and agreeable to the ever constant effects of growing luxury with riches, the natural and artificial produce of the country acquired a high proportionate value; the price of labour was enhanced, and, to re-establish an equilibrium in the general system of political economy over the whole empire, the foudjeds, amils, and zemindars employed in the Mofussil collection, sometimes blindly, and often interestedly, were made the state conductors for drawing a superabundant currency into the exhausted coffers of the exchequer. These intermediate agents sustained the shock often unexpectedly, and always irregularly themselves, from the hand of despotism; but communicated its influence for the sake of a selfish return; benefit,

benefit, with more moderation, though no less arbitrarily, to the great mass of the people. A fixed standard for estimating the lands had been instituted, and was found necessary to be continued, to regulate the extent and value of territorial assessments, whether for civil or military services. The tide of American treasure, which afterwards so prodigiously altered the relative worth of real and personal property in Hindostan, flowed in through so many different channels of commerce from the beginning, that its progress seemed slow, and was scarcely perceptible. When made visible by its effects, an increase of revenue was demanded; but instead of recurring to the original principles of finance established by Toorel Mull, ignorant or corrupt Mussulman deputies preferred the mode of arbitrary taxation in addition to the first regular assessment; and which being precarious, and indefinite, afforded greater scope for ministerial speculation, or of purchasing ryots, and superior landholders, in the hopes of future discontinueance, or of purchasing partial remissions of public income by the private douceurs of bribery. An age elapsed before a weak, blind, unsystematical government, could avail itself of the change thus gradually introduced in the value of things in general, assert its territorial rights, and resuming only the known defalcations of its proper Mussulman amils, or foudjeds officers, consolidate with the original rents, all the recent abwabs or imposts. The reform, however, was still but half completed in the soubahs of Delhi, Agra, and Bengal; the two former, so enriched by the collected spoils of the empire, or the profuse expense of a Mogul court; the latter, so greatly benefited by enlarged commerce. In these places, therefore, over and above the ordinary taxes, to remedy the growing disproportion between the produce of the land, and royal proprietary share, a reduction of two-thirds was made in the square extent of a begah, which, by a very simple operation, nominally tripled the quantity of ground in cultivation; this lessened measure of 1,200 ells, being equally valuable or subject to the same financial demands as the larger one under the same denomination, instituted as a basis for the original assessment of Toorel Mull.

Particularly in Bengal, (the circumstance of which may be deemed the fairest to be brought into comparison with those of the Northern circars), the common begah, now called Ryotty, in contra-distinction to duftery, and made almost the universal standard to estimate annual farm or permanent transfer of territorial property, contains no more than 1,600 square yards, while the proportioned rent, including the assil toomar, with all the additional taxes since established, and already exhibited, may be calculated at least from one to four rupees, varying with situation and soil, for grounds laid out in the culture of grain; and from five to thirty, for such as are appropriated to the dearer productions of second necessity. Or, to obviate every possibility of cavil, the medium yearly income of the whole, may be stated at two rupees, according to which 4,000 square miles each, of 1,936 begahs, being the supposed arable land in the circars, should yield a gross revenue to government of 1,54,88,000.

Nor will the amount be less, on a computation, by the actual established rule of Buttai, of the produce of the three yearly harvests in corn, equally divided between the state and its ryots. Allowing the same quantity of ground fit for cultivation as in the foregoing estimate, one fourth should be deducted for the portion always suffered to remain fallow, and subject to no assessment, reckoning only 3,000 square miles, or nearly 1/7 of the area assigned to the whole country in constant tillage, liable to the operations of finance. This territory then being equivalent in local measure to 1,94,464 catties, each of 32 guntah, composed of 16 square vassam, every one of which consisting of from 4½ to 5 covids, or on a medium 7¼ feet square, and producing at the lowest calculation per catty, one year with another, 8 candies, each of about 1,600 lbs. weight in grain, either rice or toary, which usually fetches on the spot 5 pagodas, or 20 rupees per candy, will, after deduction of one moiety, as the legal and customary share of the peasantry, though sometimes curtailed through the iniquity of zemindars, yield an annual income to government of rupees 1,55,57,120; while the amount of sayer or variable imposts in addition, may be supposed amply to compensate for the extraordinary expense, risque, and unavoidable loss, in thus concluding with the farmers a revenue settlement in kind, paid by pecuniary estimation.

On the other hand, we are not to imagine that the burthen thus imposed on the great mass of the people, more especially the useful husbandmen, leaves a smaller proportion of the fruits of their labour to satisfy their own necessary wants, or indeed, is in any respect so oppressive, as what is experienced in all other civilized parts of the world. In the freest countries of Europe, Great Britain, Switzerland, Netherlands, and the Pais Bas of France, we believe the share left to the peasantry of the growth of the soil, with their own industry, has never been reckoned more than from two-thirds to four-fifths of the whole yearly produce. By the regulations of Tamerlane, for all his Tartarian, Persian and Syrian dominions, from China to the Mediterranean sea, one third of the annual crop, by common valuation, whether of the finer or coarser articles of culture, was to be appropriated to support the established military government, and the remainder, to subsist the ryots, or defray the expense of cultivation. But by the constitutions of Sultan Selim, for the general administration of his new conquest in Egypt in 1516, the lands, or native tenantry, were assessed chiefly in money, and by measurement. One half of the gross annual produce of it is true an extraordinary luxuriant soil, either to maintain the feudal republican establishment with a standing army, in subordination to the Turkish bashaw, or to be remitted in treasure to the Porte, and in corn to Mecca, as an offering to the holy Mussulman sec-

under the denomination of Mira, or imperial tribute. * Whereas, in Hindostan†, agreeable to the institutions of the emperor Akbar, universally adopted and invariably adhered to since, whether we make the jummadundy, nekdy, or battai, the basis for calculation, it would seem as if a medium had been struck of all the foregoing proportions established in other countries, to fix those of the Mogul dominions, as they are by the despotic law and usage, wonderful moderation, at one quarter for the circar or sovereign proprietor, and three-fourths for the ryots, or immediate cultivators of the land. Though, when circumstances of climate and habit are taken into consideration; when necessary wants of clothing, fuel, and various diet, with all the conveniences required by the inhabitants of the colder regions, yet so scantily supplied even by excessive toil, from sandy barrenness in many places, united to the effect of inclement seasons in others, are compared with the food, enjoined by the strongest moral and religious precepts; the rank luxuriance of a soil, yielding almost spontaneously, a triple yearly harvest; and above all, a perpetual verdant pasture, of such vast extent and richness as to subsist through its flocks gratuitously, without any fiscal charge, half the great body of the people; then it must be confessed that the proportional assessment stated as forming an apparent mean, is in reality, the very extreme of financial moderation; and that, instead of three-fourths, we may allow seven-eighths to be the share of annual territorial produce enjoyed by the Hindoo peasantry‡.

But it may be urged, that it is not the great mass of the people, (two millions four hundred ninety-nine thousand nine hundred and thirty, out of two millions and a half, the supposed total enumeration of souls existing in the circars,) that are objects of consideration, as likely to be oppressed, or deprived of their rights, in realizing to the public treasury the territorial rental levied from the ryots in the name or behalf of government, and therefore stated as its due; it is solely a class of seventy zemindars, who being called landholders, must therefore be so in fact, according to European ideas of feudal tenures, or rather being ignorantly styled rajahs, or Hindoo princes, have of course an original hereditary right, not only to the proprietary occupancy of the land, but also to exercise tyrannical uncon-trolled authority over the persons and property of the bulk of the inhabitants, either virtually, or in contemplation of law, subjects to the dismembered sovereignty of a portion of the Mogul empire. The very proposition is so palpably absurd, and erroneous in its principle, that it seems impossible to express it in any terms of language, which do not at the same time convey, a self-evident refutation; and expose the fallacy, both of the premises, and conclusion; yet in delicacy to the public opinions, and as the legislators of India in Great Britain, seem rather inclined to adopt the popular belief, though in their wisdom they have not thought proper to this time, to alter one of the most ancient fundamental maxims of policy in the East, by creating great intermediate proprietors of land, on the footing of freeholders, copyholders, or feudatories of Europe, otherwise than by temporary jagheers to the officers or pensioners of government, so we shall still formally suppose the existence of such a description of men under the appellation of zemindars, for the sake of a direct positive denial of the fact, and of the truth of the inference deduced from it, implying an unwarrantable oppressive infringement of individual privileges. This subject has already been irregularly discussed, in different parts of the preceding disquisition; and it seems only necessary here to bring all the arguments used by reference, into one connected point of view.

Accordingly, it hath been asserted, and we presume to think, on grounds admitting of political demonstration, that no one tribe of Hindoo landholders, jointly or severally within the

* The feudal republican establishment consisted of 24 foreign beys, with as many kashiefs or lieutenants for the 24 provinces of Egypt, each of these possessing in property and feudal subordination, an indefinite number of Malakies or Circassian, Georgian and Abyssinian christian slaves, educated in Mahomedanism, who formed the standing militia, and succeeded always by adoption, ability, or favouritism, to the landed property and offices of their masters, until they attained the highest dignity among the beys of Shekhal Belad, or chief of the whole country. The standing army was composed of 12,000 regular troops, chiefly infantry, divided into 7 regiments or regiments, commanded by as many kyeaks under the orders of the bashaw. The militia of Egypt, in money, was settled at 25 mydins per fedan of ground, and for Said or upper Egypt, 2,60,000 ardebs of wheat, according to the measure of that time.

† In Siam also under a different denomination, the rule of Battai, by equal division of the yearly crops, between government and the peasantry, is a fixed regulation established by ancient despotic law or custom.

‡ From verbal information on the spot, not vouched to be correct in particulars, though perhaps sufficiently so to convey a general idea of the matter of fact, the town of Kacooloor pergunnah, Bheterjhelly zemindary, Chakeer Kacooloor, contained in 1783 one hundred families, of which 85 farming Bramins, in all about 8,000 souls, paying to government as its due, under the denomination of a variety of the produce 200 pagodas, yearly, for 1,000 caries of the richest arable ground in the circars of this

space, only $\frac{1}{2}$ was in cultivation, and yielded 2,000 caries of grain, valued at 10,000 pagodas, from which, after deducting the stipulated rent to the state, and an allowance of 14 per cent. on the gross receipts to defray the customary charge of Russooms, Saverums, &c. to zemindars and lesser officers whose authority for some years past hath been suspended, 6,600 pagodas should remain to the husbandmen. The usual pay to the pariahs, who are the common labourers, and employed six months on tiling or reaping the harvest, is two seer of paddy per day each man, and 20th of the grain produced, distributed among them all at the close of the season, being about four rupees per month for half the year, each person at the usual calculation of the price of half a candy of seed grain, required for the same square measure, make the total expense of the cultivated lands 4,100, leaving a clear profit to the farmers of 2,500 pagodas; as the maintenance of oxen for the plough is otherwise gratuitously provided for by indulgent sovereigns, they derived a gain of about 1,200 more, the yearly produce in ghee or numerous increase of 600 milk cows, pastured on the remainder of the land in tenancy, subject to no assessment, while it was notorious that the Bramin families forming $\frac{2}{3}$ of the whole population of the place, and there as well as over the rest of Hindostan, generally speaking, the most voluptuous and extravagant in their diet, drew half their subsistence from butter milk, or the very squeezing of ulchym, the more substantial partage into still more substantial gold.

the circars, or the whole of them, collectively, under whatever denomination, (excepting the ancient rajahs of the country, which have been particularized as descendants of the royal family of Orissa or Gajepetty,) have in right, form, or fact, the smallest pretensions to any territorial property, beyond the extent of their specified official domains called Saverum, making scarcely 1/20th part of the local civil jurisdiction committed to their management by the sovereign proprietary government.—1st. The private right of a more extensive landholding could only be acquired, by conquest, royal grant, hereditary or prescriptive tenure of free or feudal possession, while it is notorious that every zemindary title is the most limited and precarious in its nature, depending on the arbitrary will of the lowest provincial delegate; equivalent to a simple lease in tenancy subject to annual renewals, and to be traced to the same base and recent origin, within the period of British rule, as generally distinguishes the spurious claims of the farmers-occupant themselves, to family pre-eminence from birth, on the enjoyment of a large territorial income, in prejudice of the prince's necessary undisputed regal dues.

2d.—The form of such sunnuds or dewanny patents, as constitute the desmooks or zemindar official collectors of the revenue with inferior civil powers, at the same time that it ascertains the extent of their petty freehold estates appropriated for family subsistence, with each local jurisdiction, determines specifically or comparatively, if we may be allowed to make use of an European term, the unqualified villainage to the sovereign, or his feudal representative, of the great portion of land in occupancy, as well as the slavish dependance of the Hindoo landholder, for the whole of his uncertain tenure, on the lordly Mussulman jagherdar or annil. That the possessors of such inferior grants, should be reluctant now in producing their respective deeds, under the prevalence of a delusive idea which magnifies their relative importance, is perfectly natural; but that the rights and privileges of subjects, as derived from government, should so frequently be agitated, and to this day acknowledged to be matters wholly undefined, or of the greatest doubt; and that yet the only sure, easy, and simple mode of discovering the truth by a critical examination of sunnuds, should be neglected, appears altogether extraordinary and unaccountable.—3d. In point of fact, the most conclusive evidence offers itself of the sovereign's claim to the landholder's share of yearly territorial produce, that the whole body of zemindars were from the beginning, and are still to be considered simply, as intermediate agents for the state, to realize the stipulated rent of the peasantry. This doctrine forms incontrovertibly the ground-work of the past and actual system of finance, throughout all the discovered members of the Mogul empire. It is practically enforced every where by the prince, acknowledged or acquiesced in by the Hindoo landholders themselves, and notoriously respected by the ryots universally, as the foundation of their Magna Charta, stating the proportions to be invariably drawn of the produce of the soil, assisted by their labour for the public service; accordingly it may be clearly traced in the letter and spirit of the original instruments conferring investiture, describing the nature, local extent, with the powers of zemindary offices, as well as in the annual cowle, bestowing the temporary management of the revenue on the same generally permanent agents. It is manifested in the ever customary frequent acts of government at pleasure, or for mal-administration, in suspending their authority as collectors, and depriving them altogether of territorial jurisdiction with its assigned advantages, unless in some cases with the exception of saverum or subsistence in perpetuity or for a time. And it is finally demonstrated, by the tenure of the muckela, or written obligation of the zemindars, to discharge faithfully the trusts reposed in them, otherwise implicitly acquiescing in the justice of suspension or entire exoneration, and never requiring at any time in the nature of territorial property beyond the extent of their saverum, but always to account with the treasury for the last daum, collected throughout the remainder of their local jurisdiction, whether constructively or positively by royal authority, and which, though they do, by general abstract or false statements of receipts, resume defalcations, and curtail unnecessary sebandy or exorbitant mofussil expenses of the circar or state, being all that is contended for, as requiring public investigation and economical reform, in order to reduce the emoluments of intermediate agents, to the primitive, legal, and equitable standard of russooms and saverums, virtually as well as in form.

How far this decreased allowance in itself, may be supposed insufficient, adequate in policy, or an infringement in equity, on the natural rights of Indian landholders, can only be truly ascertained, by estimating their character, wants, and relative circumstances. In addition to what has already been observed on this topic, it is incontestable, that the most voluptuous Hindoo in the country, of whatever denomination, doth not in general, (without a flagrant deviation from every good principle, moral and religious, which could make him as dangerous a subject in society, as in ordinary he is worthy of being cherished for inoffensive manners growing out of a virtuous simplicity) cannot in his own person, house, equipage, dress, and proper family subsistence, exceed in his expenses on a scale of the highest rank, from a hundred to one thousand rupees monthly; while a zemindar's legal allotment of about ten per cent. out of the public revenue, together with certain other pecuniary and contingent advantages, not only amply provide for all such necessary charges, but are considerably more than sufficient to defray all those of useless luxury, pernicious extravagance, joined to all the empty pageantry of retinue and outward shew, ever indulged in or affected by the richest, most debauched landholder, as yet unmoved by a spirit of extraordinary refractoriness, and untainted with the vice of ambition, so common among

On a view of the civil rights.

Mr. J. Grant's
Political Survey of the
Northern Circars.

REVENUE:
3d. Amount collected.

4th.—Deductions of
expense from the gross
collections.

this order of men in India, to raise self despotic independence, on the ruins of established constitutional authority. That therefore, and from a variety of moral and physical causes, in their effect not peculiar to Hindostan, and any excess of wealth enjoyed for a while by these people, must ultimately and inevitably, according to the prevalent custom of ages, the most stubborn religious habits, or slavish pusillanimity in yielding to superior authority without regarding its legitimacy, be diverted into one or all of the three following channels equally pernicious to the state:—1st. A secret hoard of treasure, set apart for the purpose of chicanery or superstition, withdrawn from the public stock of currency, never to return again into circulation, unless by violence or chance. 2d. A profuse expense to purchase dependants, or a visible or concealed train of soldiers, for the certain unequivocal purpose of subverting that government, which hath thus raised and nourished the native serpent of rebellion in its bosom: or lastly, a dangerous superfluity, which if neglected through ignorance or design to be drawn by authorized taxation, into the public coffers of the state, will most assuredly become a prey to ministerial agency, either in the way of private exaction or in purchasing remissions, privileges, and power, directly or indirectly, by corrupt influence, not otherwise to be guarded against, even in the golden age of the most virtuous societies, but in lessening or removing the evil of temptation.

Fourth.—Having shewn the nature and sources of Indian revenue, mode of raising it, and the amount collected, we shall now, agreeable to the form prescribed to ourselves in treating on the general subject of finance, pursue the grand pecuniary result of our enquiry, being a gross rental of one crore thirty lacks of rupees, ascertained to be actually levied from the country in behalf of government, through a detailed account of annual provincial disbursements, involving a plan of future expenditure, and leaving only the net, proper, or perhaps possible sum, after a deduction of every necessary local expense of administration, to answer the greater political exigencies of general superintendence.

1st.—The *Kharije Jumma*, or excluded rent of land assigned in freehold to certain individuals, either in the way of official, charitable, or religious donations, and therefore exempted from all public burthens for a time, or in perpetuity partially or otherwise, according to the arbitrary will of despotism as hitherto exercised, offers itself for consideration; but to comprehend clearly the nature and extent of this, with all the following heads of charges, it is necessary after the example of Toorel Mull, to fix on some definite financial divisions of country, in order to regulate the number, jurisdiction, and collections of agents employed in a chain of subordination to each other, or to the state, in due proportion to their personal capacities, or trusts reposed in them. Accordingly, we assume for data, that the whole territory is distributed into five circars under the ancient denominations, in exclusion of the sixth dismembered portion, constituting the immediate dependencies of Masulipatam, and reannexed to the neighbouring provinces, Nizamputam to Guntour, as lying south of the Kistna, and the straggling maritime pergunnahs situated north of the same river, to Condapillee, Ellore, and Rajemundry; that these five circars are subdivided into twenty zemindaries each, composed of five pergunnahs, and under the inferior jurisdiction or financial management of a *desmook*, rated annually and invariably for a revenue of five lacks of rupees present currency, being nearly equivalent to a crore of dauns, as fixed for similar purposes in the time of Akbar, from whence may be derived all modern dewanee institutions; that every pergunnah is subject to a *chowdry* or talookdar in subordination to the *desmook*, but in matters of account or record, wholly controlled by the *despaudeah*; and that in every village of which there are supposed to be in all 6,500, *muccudim* presides over the other ryots as chief collector, checked and assisted by a *koolkurni*, who keeps the public accounts, and by one or two peons on the naikwarry the crops when exposed to *risque* before and after partition. All which we believe to be nearly descriptive of the circumstances of the country, as in fact arranged with a few deviations in form, easy as expedient to be corrected. Then under this head, should in propriety be classed as a public charge,

1st.—*Saverum*, or *Namcar*, the freehold real estate of twenty zemindars, included within their respective territorial jurisdictions, both to give them a local attachment, and to serve as a certain independent means of subsistence, when in or out of financial employment. However proper and political it may be, thus to distribute the ordinary official appointments in land; yet it will appear rather a delicate if not a dangerous operation, without a minute historiogeographical knowledge of the country and people, for it affects three descriptions of property, as at present disposed of: (1.) The *Havillee* or household domains under the immediate management of the sovereign, by erecting them into new zemindaries, or incorporation with those already established, and in the neighbourhood. (2.) The overgrown possessions committed to the superintendence of the *desmooks* of Vizianagram, Poddapore, Muggletore, and Noozed, by reduction of local extent, to the limits actually producing according to the new or true valuation, a net revenue of five lacks of rupees. And (3.) The five tributary principalities, with all the lesser landholdings, to the number of forty; by annexation under zemindary chiefs, on the same financial scale. With respect to the former, the present wretched state of the lands, comparatively with those adjacent under different management, sufficiently point out the propriety of the proposed regulation; in regard to the second, a reform is equally just, political and necessary, especially in the instance of Vizianagram, which has been increased to a dangerous magnitude of late years, by

Mr. J. Grant's
Political Survey of the
Northern Circars.

REVENUE:
4th.—Deductions, &c.

by suffering the *desmook* to usurp and engross in his own person, the territorial jurisdictions, rights, and privileges, of a number of lesser landholders; as also in the instance of Noozed, which is too extensive for single superintendence, or from situation on an open frontier, to be left wholly in the hands of any one tribe or family, particularly the present rebellious occupants: and as to the last description of property, it is not intended there should be any diminution of individual advantages rightfully enjoyed by the proposed annexations. The lesser proprietors, in losing their *saverum*, or being united under one zemindary chief, may be amply indemnified, by enrolment as talookdars, to be assessed invariably hereafter for a rent equivalent to the actual *doul-bundobust*, subject to no farther increase; and the rajahs or ancient princes of the country, will experience no additional hardship or mortification in being denied the privileges of holding their lands *in capite* of the superior sovereign, or continuing to pay their tributes through intermediate agency. Happily for themselves, and the public tranquillity, they have lost all sense of their former pre-eminence, or if the remembrance of it, be still engraved on their minds, or handed down by tradition, viewing as they do the deplorable condition of their ancient great feudal patriarchal lord, Birkishen Deo, actual representative of the royal family of Orissa, now reduced to beggary and a prison, by the violent tyranny of the Mahrattas, a brother Indian nation, they must exult in the benefits of a revolutionary dispensation, which, though superseding their own enfeebled dominion, derived only from equivocal, civil, hereditary rights, by the superior one of conquest, founded in nature, law, and equity, leaves them entire personal freedom, with the secure enjoyment of property on true constitutional principles, as universally admitted on a former occasion. We have stated, and here again suppose, the amount of *saverum*, as now distributed among the several zemindars, about 70 in number of high or low degree, henceforth reduced to 20, on an equal footing throughout all the circars, to be nearly - - - - - Rupees - - five lacks.

(2d.) *Enaumal*, charitable, religious, or gratuitous donations, for the support of places of public worship, the officiating priests of either Mussulman or Hindoo officers, with all the different classes of inferior magistrates and mullas, left as an useless incumbrance eventually on the country by the preceding government, and before stated at three lacks; to which might be added one third more, as an endowment for two seminaries of learning, the one to Hindoo pundits, the other, Mussulman *molavies*, with other public officers of both religions, highly necessary to be employed in the different departments of government, but more especially in the administration of justice. The antiquity, fame, and sanctity of the pagoda of Suimachellum, near Vizagapatam, mark the proper site for the Bramin foundation; while the magnificent mosque erected in the town of Cicacole, by Sheer Mahomed Khan, in the Hegyra year 1031, still unimpaired, indicates the fittest situation for a Madressa or Mussulman college.

Then the appropriations under this head, being - - - - - Rupees - - four lacks; together with the foregoing article of *Saverum*, deducted from what we shall henceforth call the corrected *jumma kaumil*, or complete assessment, will leave for the *doul bundobust* the sum of - - - - - 1 crore and 21 lacks.

2d. *Khureja Mofussil*, or expense of native, interior management of the collections, highly expedient, though contrary to the present practice in many instances, to be paid in money, either in the nature of a commission on the revenue, as anciently established, or by monthly stipend to the several officers employed.

- (1.) *Rusoom Desmookan*, or annual allowance of 5 per cent. on the net *Jumma bundy*, stating at one crore of rupees in gross to the 20 zemindars acting in behalf of government, as farmers general of their respective territorial jurisdictions, or to the *aumeens* and lesser officers, occasionally substituted in the room of the other more permanent native class of agents, when these are necessarily deprived of a temporary collectorship - - - - - Five lacks.
- (2.) *Dustoor Despondian*, or established commission of 2½ per cent. calculated on the same amount as the preceding charge to the chief *Canongoe* residing at the capital, with 100 subordinate despondials, dispersed throughout the country, one to each pergunnah, in lieu of all other emoluments, especially such fraudulent possessions in land as they may hold under the denomination of Meerassy and Bilmookta villages - - - - - 2½ lacks.
- (3.) *Mushaira Koolkurnain*, a monthly stipend of 6,500 Bramin accomptants, one to each village, at the rate of 100 rupees per annum each, as a compensation for all present undue advantages in land; or a proportion of the crop, called in some places *Seri*, being an allowance of 10 *sean* for every candy of grain produced at harvest time - - - - - 6½ lacks.
- (4.) *Nasf Naikwarian*, or half the wages of all the village peons who are permanently stationed there as peace officers, exempted from all military service, and in subordination to the *muccudim*, or chief ryot, to support him in his dignity, or the exercise of his civil financial employment. They are chiefly as they ought entirely to be, Mahomedans, being more orderly, better versed in rules of government, always commanding greater respect than Hindoos; and are too indolent or proud to attend to husbandry or manufactures, which might interfere with their official duties. They receive at harvest time, a

bulotch of corn from the peasantry, constituting the moiety of their salary; and which, with some perquisites, in return for protection and the indulgencies in their power to bestow, render them somewhat dependant on, or conciliate their good will towards the poorer inhabitants, 6,500 peons, at $2\frac{1}{2}$ rupees each per month, as half subsistence paid to the state, will rather be less than -

(5.) *Bazee Kurch*, or various contingent disbursements made by, and indemnities allowed to, the zemindaries, in lieu of all expense, otherwise unprovided for; personal trouble, and risk of intermediate agency in the transfer and sale of yearly crops, including the charge of cleansing the tanks and canals, the repairs of their banks, those of rivers and causeways, under the denomination of *Poolbundy*; also of highways, bridges, ferry-boats, and choultries; the temporary salaries of inferior officers employed at seed-time or harvest in the *Mofussil*, such as the *mokum*, or appraisers of corn. The *jerebian*, or measurers of ground, and extra peons or pikes to guard the crops when cut and lying on the fields; likewise including a compensation for the possible losses which may be incurred by furnishing the ryots with tuckay or money, at 2 per cent. *per mensem*, to enable them to prosecute with vigour the business of cultivation, though this, of late years, by abuse and chicanery, has been rather a certain source of large benefit to the landholders, who have usually borrowed from and defrauded private individuals of a sum exceeding the necessary loans to the peasantry; and lastly, comprising a very considerable profit or allowance to the *Desmook* himself, to indemnify him against all casualties, risk, or uncertainty, in the transport and sale of territorial produce, until carried to market, over and above the customary acknowledgments made in money to the serross, or by participation with them in grain, for their security in teeps, or temporary advances to government in cash, before the returns of the harvest could, with the utmost advantage, be realized by a mercantile operation; and supplying every deficiency of weight in the coinage, loss of exchange, &c. expressed by the terms *Kumisagon*, *Serf*, and *Batta*; sources of vast speculation in the system of Indian finance, to these intermediate agents, in all, rupees five lacks; which, joined to the four preceding articles, and subtracted from the amount of the new *doul bundobust*, will leave a *teskees jumabundy*, or a net effective yearly revenue of exactly -

2 lacks.

Rs 1 Crore.

Thirdly.—*Fouje Sebandy* or *Monlacho*, the established, indispensable native militia, to secure the stipulated revenue derived from the three yearly harvests, as expressed by the first appellation, to enforce the authority of *aumildars*, as understood by the second, and to maintain the public tranquillity against internal commotion or foreign invasion, agreeable to the design and use of the original institution, as inferred from the universal invariable practice of all the more civilized ancient or modern states of Hindostan. Accordingly under the *Mogul* empire, or lesser Mussulman governments, since raised on its ruins, the *sebandy* troops constitute the great effective standing force of the country. The expense is paid be all, in strict subordination to officers immediately appointed in command by the sovereign rulers, as they were indeed in form, even throughout the Northern circars, though more or less virtually, in proportion as the debility and corruption of governors yielded to the pecuniary temptation, or the restive ambition of upstart zemindars, down to the very instant which commenced the era of British administration; since which, through inadvertence or misapprehension of right and political expediency, not from any deficiency of power to exercise a legal authority, this grand palladium of an important conquered dominion has in fact been transferred from the sovereign, to a number of rebellious servants, who wait impatiently for the moment of a foreign invasion to throw off a yoke; the more galling, as it restrains their own despotism and tyranny over inferior subjects, forming the great mass of an inoffensive people. Supposing, therefore, a necessity for resuming the ancient constitutional authority of government, to control unparticipated, the existing military force in all these provinces, we shall distribute the body of soldiers, henceforth thought requisite for the business of the collections, and amounting to 20,000 men, under the two following heads, expressive of their designation or number; viz.

- (1.) *SEDWARAIN*, or 100 independent companies, each of a hundred Hindoo pikemen of the military tribes, subject in part to a commandant of the same order; and in part to a Mussulman, both nominated by government, one to be stationed in the capital of every *pergunnah*, mustered once a year, and paid through the *desmook*, as well as under his immediate control when acting with full powers in behalf of the state, either to attend his own person to be deputed into the several villages, occasionally to secure the harvests; assist or restrain the inferior collectors, in levying the yearly assessment imposed on the ryots. It would be in vain to attempt to confine these troops to a stated and monthly salary. Such is the force of custom, that however sufficiently in itself their pay might be made, they will constantly draw a subsistence, when employed on actual service, by the usual exaction of *batta*, from those persons over whom they exercise a

coercive

coercive power; and which may be considered rather as a political connivance of government, to lessen the occasion of coercion, by making the means a private incumbrance, in the nature of a fine for breach of agreement: Moreover, this class of soldiers, besides the constant favour of the zemindars, to whom they must naturally have personal attachment, will be entitled to a pecuniary gratification of two annas per day each man, agreeable to local custom, whenever they are called on by the state for military services, out of the ordinary line of their duty. For all these reasons, a retaining fee, equal however to a permanent subsistence, when stationary within each respective *Mofussil* jurisdiction, is the utmost that, from expediency or policy, should be allowed; and then the whole corps, consisting of 10,000 men, at $3\frac{1}{2}$ rupees per month, on an average to every individual, will be maintained throughout the year, for - - - - - Rupees

Four lacks.

- (2.) *HAZARIAN*, or two regiments of 1,000 men each, under the command of English officers, distributed as follows; viz. Two in the *circar* of *Guntoor*, three between the river *Kistna* and *Godaveri*, one in the *Rajamundry*, and the remaining four to be stationed in the *circar* of *Cicacole*; but all subject to the immediate control of eight provincial interdants, covenanted servants of the Company, under the orders of one or two superintending chiefs, hereafter supposed to be vested in the management of the revenues, to support the sovereign authority, secure the collections, and check the refractory spirit of zemindars. It is from this corps that the *Mataenah*, or reinforcements sent to *Aumildars* in native Mussulman governments, are usually draughted; but it is more properly the standing militia of the country, as well to maintain internal peace, as to repel any foreign invasion, and, under a proper system of administration, very rarely employed in the financial departments. When, however, called forth into actual service, or detached to any of the zemindary districts, the men are entitled to the same additional allowance or perquisite, called *batta*, as hath been assigned to the *Sedwanean*, and therefore their ordinary pay is proportionably less than that of regular troops; but as they are from number, personal ease, imputed want of discipline, and consequent reciprocal antipathies, a very important natural check in the last-mentioned body, whose obedience could not otherwise be so confidently relied on without the controul of an European force, while they are both in use and order superior, comparatively, to the former corps of *sebandies*, so their pay with situation, should form a medium, and may be fixed at 5 Rs monthly each man, which, for 10,000, will be - - - - - per ann.

Six lacks.

The sum total of these two sums being then deducted from the *teskees jumabundy*, there will remain, for further appropriation, in the public exchequer - ninety lacks; though this amount, according to the present dangerous system of leaving the standing provincial militia in the power of naturally disaffected Hindoo subjects, would only be on a par with the net corrected settlement of the year, as in ordinary concluded with, the landholders.

4th. *Khurcha Sudder*, the expense of the ruling local administration, or of the capital, in contra-distinction to that of *Mofussil*, or the country. In like manner as we were obliged to fix on certain data, to regulate the charges already detailed, so here too, we find ourselves necessitated to suppose in great part a new establishment, which, though extremely different from the old, yet apparently is only indispensably so, to complete or carry into effect the universal reform, suggested by recurring to the true original, financial system of the *Mogul* empire.

(1.) General Civil Department, without premiums, to determine whether a supreme legislative authority over all the British possessions on the coast, should be vested in the native governments of Bengal or Madras; it will readily be admitted, that the exclusive power in the Northern circars should hold of the latter. Time and experience must, in like manner, evince the expediency of single magistracy in all the offices of state influencing the conduct of, or capable of being influenced and disunited by the intrigues of country now in question, is committed to the charge of two chiefs, of at least 15 years standing in the Company's service; the one resident at *Masulipatam*, having ordinary jurisdiction over the four southerly provinces; but in time of open war or of danger, to extend his authority to that of *Chicacole*, which is otherwise supposed to be subject to a superintendant of its own. These two provincial rulers to have the inspection and supreme immediate controul over, without interfering in the detail of duty assigned to any of the subordinate departments classed under the heads, Financial, Judicial or Military. They are supposed, however, to make the circuits of their districts at least once in the year, to hear complaints, redress grievances, or, in general, to enforce the municipal laws existing; to regulate the form, with the conduct of interior administration; and to give them an interest in the true politico-economical management of the revenue which must be the secondary object to commerce of every European establishment in this country, they should be paid by a commission not less than $1\frac{1}{2}$ per cent. on the net amount of the *jumabundy*, 8 Q

bundy, which being increased to one crore of rupees, will afford them a handsome income of a lack and a half of rupees, to be divided thus:

To the chief of Masulipatam, as senior	80,000
- - - of Vizagapatam -	70,000
Further; as it may be of political consideration to make as many as possible of the servants employed in finance, interested in its administration and improvement; so one half per-cent. more on the same capital may be distributed among the inferior agents, immediately attached to the chiefships, (viz.) six assistants, with an allowance of about 600 rupees per month each, besides the expectancy of preferment hereafter to be named; two head surgeons, in receipt of 500; and as many Hindoo dewans or sherishtedars, with 400 rupees, making together, for the year, about	50,000

Or, in all, for the general Civil Establishment, a commission of two per-cent. on the annual settlement - - - - - estimated at - Two Lacks.

Second. Financial.—The regulations and divisions of this department, have already in part been anticipated. Eight intendants or collectors of the revenue, at least of seven years standing in the service, and after the first succession, as an indispensable qualification, supposed to be versed in the Persian language, if not in one or more of the native Hindoo dialects, to have the exclusive local management of the several districts as hereafter named, subject only to the supervision and control of their respective chiefs, (viz.) Four in the capitals of the four Southern circars, of which each to compose a jurisdiction, all subdivided into so many portions of country dependant on Vizagapatam Cossim Cotah. Four in the province of Chicacole, henceforth to be extending from Rajemundry to the river of Boai or Bimlipatam, northerly, will form the first; Vizianagram, from thence to the Gurry Ghuda, or river of Handiriba, the ancient boundary towards the dependencies of Viekaram Deco, and the actual one of the Havillee lands, will constitute the second; Chicacole, to the river Peondy, inclusive of the three principalities of Nundepore, Kimmedy, and Teckaly, to make the third; and Ganjam, or Ichapour, as formerly, to remain the fourth collectorships. All these intendants, as mutual checks on each others management, and the better to be qualified for the two higher departments, to which they should have a certain prospect of succeeding according to respective adjudged merits, may be supposed locally interchanged among themselves every two years, and entitled to a commission equally distributed, of three per cent. on the annual jumabundy, which will afford an immediate income, capable perhaps largely to be increased, of 37,500 rupees to each individual per annum, or *in toto* 3,00,000. But in a country where health and life are so precarious, it may be necessary to provide for the vacancy of such important offices as have been now described, as well as to ensure their active zealous discharge, by the appointment and actual presence on the spot, of an apparent successor, who might also participate the burthen of inferior duties, such as superintendence of adawluts, payment of the sebundy corps, &c. and thus become qualified by local residence, with gradual initiation in the business of revenue, to occupy eventually, as principal, or *locum tenens*, the post of intendant. The situation and functions of these provincial agents, supposed eight in number, would answer more nearly to the kotel of the Moguls, under Tamerlane, than the Naib nabob, or deputy of Hindostan, which, by a strange perversion of language in modern times, is made to signify a prince with regal prerogatives, when applied to Mussulman delegates, but is used rather as a term of reproach, in the designation of Europeans. Whatever denomination may be given to such a description of officers, being at least five years in the country, and acting two more, as probationers in finance, they may be deemed competent to succeed to a collectorship, the certain prospect of which might, in the mean time, reconcile them to the otherwise inadequate subsistence requisite for the eight intendants, being ensured in the succession to the *kotelain*, might be contented with an income of 5,000 rupees, making together, one per cent. on the estimated revenue, or 1,00,000; and reckoning one half per cent. more to be divided among eight surgeons, at the rate of about 320 rupees monthly to each, with 200 rupees to as many dewans, attached to the several provincial establishments; then the whole expense of the proper financial department, will be $4\frac{1}{2}$ per cent. commission on one crore, or four and half lacks.

Third. Judicial.—The charge necessary to be provided for under this head, is already actually incurred without any benefit to the state. All the petty officers employed in the Mussulman courts are still existing, enjoy emoluments of land in lieu of salary, but have been exonerated from all public duty, since the era of the Company's territorial administration; and what may appear incredible to foreign civilized nations, no effective, regular, or formal judicial system, has been substituted in the room of that, which, for seventeen successive years, hath been virtually suspended throughout all the circars. Nevertheless, in criminal cases, the maxims of law and policy introduced by the Moguls, and followed down to the period of British rule, have exercised, despotically and uncontrouled, the powers of civil magistracy, in punishing with death, dismemberment of limbs, or slavish personal labour; yet such is the habitual submissive indifference of the Hindoos, that whatever acts of cruelty or oppression have been, or may be, committed under the single arbitrary will of natives in office, no complaints can ever be expected to be brought forward against them by that people, though the

same

same may not be altogether the case, with respect to the less timid Mahomedans, or such other classes of individuals as have, by an intercourse with Europeans, acquired a greater or lesser spirit of freedom. It is, however, only consistent with Christian humanity, and liberal enlarged notions of civil jurisprudence, to rescind the more indigent, useful, docile, and numerous body of inhabitants, from the tyranny of uncertain law, or rather the yoke of brutal slavery, imposed by a race of the most ignorant, violent despots, known by the imposing nominal distinctions of Rajabs, or native landholders; and as they are supposed to be under their own ordinations, as handed down in the Mussulman or Indian codes formally, let them be so virtually and invariably, according to the letter and spirit of the text, as interpreted by enlightened judges presiding over regularly instituted courts, subject to the controul of the sovereign authority, but not wholly to be at the mercy of the single capricious will of depraved and generally illiterate fellow-subjects, in zemindary offices. When such a reform takes place, then will be seen re-established, and as before, predominant, the sadder cutcherry adawlut of the Mahomedans, tempered by the lenient influence of superior British administration.

It might be attended with some extraordinary expense, as pageantry is the very soul of every Oriental government, commanding due respect both at home and abroad, if, in the circars, the charge were not already amply provided for, besides the subsistence of land allowed to the lesser officers, in a pension of a lack of rupees continued gratuitously, and at present worse than uselessly, to the family of Hussein Ali Khan, the last amildar appointed under the Nizam's authority. That the actual representative of this man, should be wholly united in his own person, to execute the honorary, consequential, judicial employment henceforth to be conferred on him, in order to relieve himself from the reproach of eating the bread of idleness, and the public from the burden of furnishing it, is no more than what occurs in all the greater and lesser departments of perhaps every existing native government of Hindostan; with the whole train of inferior agents judiciously selected, and requiring only small allowances, are every where the real effective instruments; while the principal, in almost every instance, is the most pageant drone of state. As it is chiefly to curb the licentious depravity of the lower classes of foreigners of every denomination, native mariners, and mongrel Christians or Mahomedans inhabiting or itinerant on the sea coasts, and unrestrained in their conduct either by religion or morality, that the exercise of a high criminal judicature is more particularly wanting; so, one supreme court at Masulipatam, with another subordinate to it at Vizagapatam, under the immediate control of the two chiefs of these places, would be all that is necessary, while in civil disputes the superintendents of the Dewanny Adawluts might be referred to, when the more ordinary simple mode of arbitration through the cauzy molaries, pundits, or others, proved dissatisfactory. The expense of such an institution is, as hath been observed, already largely provided for in the pension continued to the sons of Hussein Ali, who will most assuredly think the trouble to be imposed on them, amply repaid in honour and consequence, without requiring any additional pecuniary emolument to that which they possess from the Company's hitherto unmerited bounty annually, of - - - - - rupees one lack.

4th. Military.—Considering the great establishment of troops allowed already under the head of sebundy, more might be thought useless for internal defence; but a standing regular force for the same purpose, seems also necessary, either to garrison the principal forts, or to keep in perfect obedience and awe, the most turbulent of the natives, as well as the whole militia of the country. The number and expense of the disciplined corps actually stationed in the circars, might be the same in future (viz.) 200 effective Europeans, trained to the use of artillery, with two battalions of 750 seapoys each, for the garrison of Masulipatam; two battalions of the latter, in cantonments at Ellore, and the like number equally divided between Vizagapatam and Ganjam, in readiness for service. The body of seapoy infantry, however, thus amounting to 4,500, instead of being raised on the spot, dispersed as usual in the business of the collections, attached to the soil, unruly, undisciplined, and under the influence of the zemindars, should be altogether drawn from the Carnatic, and if possible, composed of that class of soldiers born and bred in our own camps, under the denomination of Pariahs. These are held in abomination by, and never incorporated with, the other casts, and have therefore a mutual antipathy to each other, which might be of use to subjecting both to the rule of a foreign government; while the indiscriminate use of animal and vegetable dier, renders them in every respect the fittest to follow the military profession, as they can never be in danger, while they can otherwise keep the field, of being famished for want of provisions, like the more scrupulous warlike tribe of Rajepoots, who live chiefly on rice. Allowing an expense, as now incurred under this head, inclusive of hospital charges, the amount per annum will be about - - - - - rupees six and half lacks.

5th. Fortifications.—To determine the disbursements necessary to be made for these, it may be proper to describe their situation and number.

Inmicondah, in the province of Guntour, on the frontiers of the Carnatic Payengaut, towards Kerpah; and Condapiller, the capital of the circar of the same name, on the confines of the Nizam's territory of Commamet, are both fortified hills in the old Indian style, of great strength and extent, serving as places of rendezvous for the militia, or as an asylum for the inhabitants, in case of an invasion, and forming at the same time, very important outposts, capable of being defended each by a hundred men, against an army of thousands; for the security of treasure or stores, as well as to stop the progress of an enemy. Ganjam, near the northern extremity of the circars, on the

sea coast, but beyond the reach of annoyance from shipping, is a small pentagon fort, on plain ground, which, with a garrison of one thousand men, ably commanded, and tolerably provided with ammunition and provisions, might hold out a regular siege for a month, even against a formidable armament, and might defy for ever any Indian force likely to be brought against it. But Masulipatam is the grand, and, with a few improvements, may be termed, inexpugnable bulwark of the circars, supposing it well furnished, and resolutely defended by 5,000 troops, such as may be drawn in two days from the regular or irregular military corps in the neighbourhood. It is nearly of an oblong figure, 800 yards by 600, situated in the midst of salt morass, close to an inlet or canal, which, opening a communication with the sea and the Kistna, enlarges the means of defence, without exposing the works to an immediate naval attack, as no ships can come within the reach of cannon shot, nor can any approaches be made on the land side, unless between the north and east points of the compass, and from the month of December to May. It was from the last-mentioned quarter, favoured by a cluster of sand hills on the beach, at the distance of 800 yards, that Colonel Forde attacked and carried the place; but the present excellent wet ditch which surrounds it, had not then entirely been formed: still, however, the defences on this side are incomplete. The bastions are too far asunder. The rampart is too low, and not thick enough to admit of an occasional battery to be opened from the curtains; while the revetment is too slender to bear any additional weight of earth, by greater height or breadth. After all, notwithstanding the advantage of a very extensive area, a few casemats might be necessary to shelter the troops within, and a counter exterior ditch, similar to that now used as a navigable canal on the west side of the fort, would be of vast importance on the east, especially as by the excavation, with ease and little expense, could be formed a proper glacis, which is very much wanted. These different works, together with the ordinary charge of all the fortifications, interior buildings, mounting artillery, magazines, &c. may be stated, on a medium of years, annually at, Rupees ————— one lack.

Which, with all the preceding charges, civil, financial, judicial, and military, make the total of Sudder expenses ————— fifteen lacks.

Leaving a clear net balance in the public treasury, of, rupees ————— seventy-five lacks.

But if to these several articles of disbursements be added, 6th. Pecuniary gratuity, or acknowledgment, conditionally to be paid to the present Nizam, and amounting to rupees, annual, of ————— seven lacks;

inclusive of two lacks, or the reversionary possession of Guntour, in consequence of the death of Bazalut Jung*; then the actual receipts of the Company's exchequer, or free yearly income of all the Northern circars, after deduction of every ordinary expense necessary to be incurred, will be reduced to, rupees ————— sixty-eight lacks.

It is not however to be imagined, that the whole of this sum can be withdrawn from the general circulation, and remitted as an annual tribute in specie to the superior government of Fort St. George, although it falls rather short of the supposed revolving gain, on a balance of trade, within the same tract of country and period of time; thirty lacks of the amount, have been assigned for the commercial exports to Europe, which are indispensably necessary to support or realize the estimated territorial revenue, and as the English pay their proportion of the investment from the landed income of the circars, while foreigners alone can be expected to furnish bullion, so the share of either, must be ascertained in order to determine the surplus of cash that may be sent to the Presidency, without any injurious diminution of the provincial currency. If, as hath been already observed, half of all the cotton-manufactured cloths made in the course of the year for European markets, have ever reached England, such instances have been extremely rare; most frequently, the proportion has not exceeded a quarter; and we are sure of being within bound, in stating the annual medium of the Company's commerce for the last seventeen years, at ten lacks of rupees, or one-third of the whole estimated produce. The remainder, unequally divided between the Dutch, French, Danes and Portuguese, through the inability or disinclination of the English to increase their own investment, hath been so far beneficial to the country, in having brought into it an equivalent in specie, excepting a very small amount imported by the agents of the former nation for home consumption in spices and copper. It may be true that the greater part of the sum requisite for the provision of goods thus allotted to reigners, was furnished from the settlements of Madras and Bengal, as affording a means of remittance to England for the fortunes of individuals there; but the advantage hath been in effect the same, in keeping up the revenues and manufactures of the circars.

A very

* At the end of the Fussilee year 1189, when the Nizam took possession of the Guntour circar, there was due to him, on balance from the Company, on account of his annual stipend of five lacks of rupees, calculated exactly to the 1st of October 1780, the sum of 14,24,333 rupees. For the two following years, until the period of Bazalut Jung's death, in October 1782, ten lacks more should be added to this debt; but from the aggregate of both sums is to be deducted a demand of current pagodas 63,438, or rupees 2,22,038 on the Company, for stores, &c. furnished for the defence of Guntour, to be repaid from the yearly revenue, and then the net amount owing to the Nizam will be 22,02,300 rupees. Now, as the rents in the circar in question (being, according to the jumma kamil or standard assessment, about 12 lacks per annum) forming a mean between the jumma bundy and gues collections, were actually levied by and realized to his highness for the same period of two years, through the Com-

pany's favour in withdrawing their troops, with only a deduction of two lacks, paid in all that time to Bazalut Jung; so it may be said, that the Nizam's debt hath already been more than deservedly liquidated. But supposing the revenue of these two years gratuitously given up, on the ground that it is properly an affair to be settled between the son, successor of the nabob of Adoni, and his uncle, then, as a difference of five lacks arises yearly against the Nizam while in possession of Guntour, after his brother's demise, on a comparison of the valued rent of the circar, with the pecuniary gratuity to be paid by the Company in October 1784, only a balance of about twelve lacks, agreeable to the letter of the treaty of 1768, would remain due; and in the beginning of 1786, the whole debt must be virtually and absolutely cancelled, entailing thenceforth a peshcush of five lacks per annum on his highness, to be accounted for with the honourable Company.

A very important question here suggests itself, as to the policy or probable efficacy of the late Act of Parliament, in restraining British subjects in India from giving such pecuniary or mercantile supplies to other European nations, even when our Company (for there is no promissory clause) cannot purchase cargoes for their proper ships, or will not accept the means of doing it, on terms of mutual convenience from their servants abroad, who with the loss of health, and the labour of many years, may have acquired a very disproportionate compensation in personal wealth, which they are anxious to realize at home, and thus accumulate the general stock of national riches. Our laws, we are taught to consider as the perfection of reason, and, therefore, must in every instance, command due respect; and certainly the one now under consideration, was adopted by the legislature on principles as pure, as the limitations and objects might have appeared laudable, to the original advisers, for whose benefit it was no doubt intended, by obliging foreigners to bring bullion into the country, or contract the scale of their commerce, with the view of lessening the competition of sales in Europe. But if its wisdom or general good be not apparent, and universally acknowledged within the sphere of its operation; if it should be deemed illiberal and impolitic with respect to the other nations, as imposing an invidious, unprofitable restriction on their trade, which may provoke a retaliation in the way of farther prohibitions in receiving the re-exports of Great Britain; and especially, if it be found to militate against the private interests, ports of Great Britain; and especially, if it be found to militate against the private interests, natural views, and reasonable claim of a whole society of necessary agents in a remote corner of the world, some of whom are to enforce its execution as a legal check upon all, then we might venture to foretel, that it will in the first place, be evaded, and in the next, become obsolete or wholly disregarded, until finally expunged from our Statute Books, on the same principles as lately brought about the repeal of some other penal laws, antiquated and dormant. Indeed, from the glaring ineffectual provisions of the present act, to accomplish its apparent purpose, it may perhaps have been intended to be classed among the number of those recently made for the government of this country, acknowledged by the framers themselves to be proposed only for temporary expedience, or by way of experiment, until the lights of time, with a more perfect understanding of facts and local circumstances, evince the propriety, or the reverse, of giving them further stability. The truth is, so many openings occur for evasion, that this or any similar law must prove altogether nugatory, unless it can be first made manifest to ordinary comprehension, that more benefit will accrue to the State and individuals, from its actual operation, than virtual suspension; at the same time, that any loans in money, transfer of merchandize, or credit by bills to foreigners is interdicted to British subjects residing in India, the whole scope of such mercantile intercourse is left open to those individuals, who after having acquired fortunes here, have returned to Europe, and are willing to realize their wealth at home, by giving draughts on their agents abroad, in favour of adventurers of other nations; and while the prohibition of supplying goods extends only to European traders, without any immediate or indirect connection among themselves, the intelligent Hindoo may step in as mediator, in the capacity of merchant or broker, and administer to the wants of both: nay, it seems a matter of legal uncertainty, whether there may not be a direct communication between the principals, in the way of respondentia loans or bottomry payment of money for bills of exchange on Europe, and sales of merchandize by public auction, or from open warehouses in authorized markets, where a discrimination cannot be made of the nation, character, or employers of the buyers. Such being the presumed errors in the principle, and deficiencies in the provisions of the Act here alluded to, as to authorize anticipation of its speedy repeal, and supposing at the same time a change in the Company's policy, by which their servants abroad will be permitted to remit private fortunes through their proper always preferable channel; then we might venture with political certainty, to estimate the future proportion of English investment to be provided in the circars at eighteen lacks of rupees annually, and out of the balance of fifty lacks which after that deduction, would still remain unappropriated in the public exchequer from the current revenue, four-fifths might constantly, with the utmost safety, convenience and expediency, be remitted in specie or in grain, as the yearly tribute of the dependent provinces to the protecting superior government of Fort St. George.

TO conclude this division of our subject relative to Finance, in general it may be observed, that nothing is more easy, just, or necessary, than to reduce to universal practice, and give full effect to the whole system, as here rudely sketched in all its parts. It is only simply recurring to the ancient institutions of the country, following their order and spirit in the establishment or definition of the civil rights of persons and of things, as connected with revenue. These institutions, universally acknowledged to be founded in policy, moderation and equity, are deeply engraved on the minds of the more enlightened natives, revered by a great majority of the commonalty; and in their scope, design, and tendency, are manifestly calculated for the good of all, by enlarging or securing, according to a fixed inviolable, equitable standard, the tenures of real or personal property, immunities, privileges, with the recompence of bodily labour, to be enjoyed by the more useful classes of society employed in agriculture or manufactures; by realizing to the zemindars or intermediate land holders to their utmost legal extent, certain supposed rights and advantages hitherto equivocal, indefinite, and precariously attached, agreeable to the capricious will of ruling despots, to their respective offices of receivers or farmers general of the rents, and reserving only for the sovereign the bare rightful, indubitable, legal dues indispensably necessary to the most economical scale, for the support of the best, most lenient, and in true ingenious belief, acceptable government, to the great mass of the people, comparatively with any of the past or still existing states to be found throughout the wide extending realms of Asiatic dominion.

Final observations.

RELATIVE POWER.

RELATIVE POWER.

The great political importance of the Northern circars is not alone to be estimated by the intrinsic or relative value of territory on the foundations of revenue and commerce, but must always depend, more or less, on comparative power, which, by way of contra-distinction may be termed contingent, worth only to be determined by ascertaining the facility with internal means of defence, either natural or artificial, joined to collateral aids, easily derived however from the superior neighbouring settlements, in virtue of a fortunately central position, the whole calculated on a comparison with the power, situation, and circumstances of surrounding states, or such as are likely to act offensively. We have already exhibited in some detail, though irregularly, the proper interior resources of the country, and shall again occasionally touch on them, as well as bring to view the nature and extent of extraneous assistance alluded to; but more particularly in this place, it is our intention to take a short political survey of the nations around, naturally inimical to, and capable of annoying the circars, in order to form a sufficient accurate idea of the effective force of these, compared with the probable occasions of resistance in the event of a foreign invasion, thence deducing the real permanent security of territorial possession.

First.—The *Rudra* &c.

First.—The rudely formed aristocratical republic of the Marhattas occurs. Under the most comprehensive description, their dominions may be said to extend from east to west on the parallel of $21\frac{1}{2}$ degrees north lat. from Piply on the Soobaurecka falling into the Bay of Bengal to Broach, towards the mouth of the Nerbudda, in the gulph of Cambay, stretching full 16 degrees of longitude across the Peninsula, and from south to north near the meridian of Cape Comorin, or about 77° east long. from the forks of the Kistna, to Kalpee, on the banks of the Jamna, ten degrees of latitude, consisting of the soubahs of the Jugeral, Malwa and Khandees : two-thirds of that of Aurungabad, one half of Bejapoor, as conquered by the Moguls : an equal portion of Berar, of Beder, and of Orissa, with a few pergunnaahs of Allahabad and Agra ; the whole comprising an area of about 260,000* square geographic miles, yielding a yearly income, at the utmost calculation, with chout from neighbouring states, of four and a half krore of rupees. But of this, the share allotted to the Koking Bramin empire of Poonah, raised on the ruins of that of Sattarah, in 1750, on the death of the 2d Sahoojee Bhosla of the Sunker Keltery tribes, together with the jageer and almost independent inheritances of a great number of inferior chiefs, all of the former race, and therefore acknowledging the Peshwa as their head, situated at the distance of 500 miles from the circars, beyond the territory of Nizam Ali, does not actually exceed one half. The other moiety of country and revenue is divided between rulers of a different cast, who have virtually dominions, views, and interests wholly distinct, alien, often hostile to their nominal sovereign, and can scarcely ever be united in the same causes. Of these, Futty Sing Guicawar, a Marhattah Rajepoot, enjoys a third of the soubah of Gujerat ; Scindea claiming descent from the same tribe, and Holcar, of the Cutteacur Sooder, or fourth class, divide between them almost equally, Mulwa and Khandees, with the recent addition of some of the pergunnaahs of Agra, conquered by the former, and Moodajec Bhosla, a branch of the depressed family of Sattarah, under the nominal designation of samaputty, or commander in chief of the Marhattah armies, rules in the name of his son Ragoojee, in full sovereignty, one half of Berar ; and collects to a muckassa or tribute from the Nizam of a moiety of the rental of the other half is in possession, in violation of the English rights, of an equal portion of Orissa ; pre-tends to a kind of feudal superiority over a part of Gundwannan called Gurrah, lying to the north of the Nerbudda, heretofore annexed to Malwa, and forming the inheritance of Nizam and Boorham Shah, together with that of the districts of Rutteeppoor or Chateesgur, as also their dependencies of Sunblireppoor, &c. making part of Jehar Cuad, or the jungly country of Bundoor Battah, united by Alungeer to the soubah of Allahabad, and more recently seized as a free conquest by Bembajec, the younger brother of Moodajec.

Among these greater chieftains, denominated of the same nation, it is alone the dominions of the last mentioned, that have the smallest connection with the Northern circars. The superficial contents of the whole country may be computed at 60,000 square miles, and thinly inhabited, producing a revenue of one crore of rupees, which is sufficient to maintain a body of 20,000 horse of every kind; and yet, in time of peace, from the extreme of Hindoo parsimony, add a surplus of 50 lacks yearly to the hoarded treasure. But of this territory, it is only the division of Orissa, or Cuttack, that immediately borders on and touches any part of the British possessions. This province, at the distance of 600 miles from the capital of Nagpore, extends along the sea-coast in the Bay of Bengal, about 200 miles from Malond, the northern boundary of Ganjam, on the Chilca lake, to Pibley, at the mouth of the Soobanreeka; the southern limits of Midaapore, dependant on Bengal, and on a medium being about 40 miles inland, should comprise an area of 80,000 square miles, yielding from a hustabood, in the beginning of the present century, 22,58,000 rupees, including

* There being no correct map of Hindostan, the extent of its states, excepting the

• There being no correct map of Hindostan, or of any of its states, excepting the British possessions, it is impossible to specify with accuracy the square contents, taking however the whole country as laid down by European geographers at 1,116,900 square miles, and with greater precision allowing to the Deccan south of the rivers Nerbuddah and Mahanuddy, and circumscribed by the ocean on all its other sides, an area of 410,000 square miles, we have endeavoured to allot to each subdivision of territory described, its portion of superficial measure, which though perhaps not very correct

in itself, may yet be sufficiently so for purposes of political arithmetic, to compare the extent of one state with that of another.

N.B. All the Marbathian dominions collectively, are rather of greater extent than the republic of Poland, before its late dismemberment, and with all its feudatory dependencies of Prussia, Courland, &c.

† About the extent of the Grand Duchy of Lithuania in Poland.

No. 13.] The Affairs of The EAST INDIA COMPANY.

a net jummahbundy of 13,94,522, lately increased to sixteen lacks, of which one half is remitted as a yearly tribute to Moodajee, after defraying the expense of a military establishment of 5,000 horse, besides the ordinary seabundy and charges of civil government. It is divided almost in equal portions from west to east, by the great river Mahanuddy, which, taking its rise in latitude 22° north, among the hills separating Khandess from Berar, and after running a course east southerly of 700 miles, empties itself at False Point, or Coojung, in 20½° North latitude, 50 miles east of the provincial capital, passing close on the north side to the walls of Barrowbutty, its oblong square indefensible citadel, of 12 tower bastions. Besides the disadvantage which Cuttack labours under in being so remotely detached from the central force of government, it is wholly and absolutely cut off from Berar on the west by the districts of Jehareund, under the dominion of Bencut, on this side its frontier, from Goomsur, the most northerly point of the dependencies of Ganjam, to Gongapoor, near the southern extreme of Chutea. Nagpore, subject to Bengal, does not exceed 150 miles. In that whole extent, however, along a mountainous, barbarous, unhealthy tract of country, there are scarcely three passes which can be termed practicable for an army; while Coppertongee, the easiest or most frequented, leading to the banks of the Mahanuddy, could not admit, as generally described, of a passage for any wheel-carriages. But if troops be once introduced into the province, a double frontier on either side towards the British dominions, of at least 300 miles, is for the most part wholly defenceless, and exposed to depredation; so that however paradoxical the proposition may seem, yet, in the present case, it is demonstratively true, that to realize by possession, and extend our territorial rights over that portion of Orissa which now very inconveniently interrupts the land communication between Bengal and the circars, would literally in fact lessen the necessary line of defence against the attack of a neighbouring enemy: nevertheless, as hath been already observed, on the side of Ganjam an invasion is never to be apprehended from the Marbattahs, though they have found means improperly to possess themselves of some of the gunnahs lying to the south of the natural barrier of Manickpatam, on the tongue of land between the sea and Chilca, at the same time that this lake, narrowed to a point by the boundary northern hills of Cicacole, widens and extends forty miles towards the centre of Cuttack, laying the whole country open to an attack by water from the English settlements.

Though in general description it might be observed, and from local ignorance pass all settlements. Goondwannan imperfectly re-
noticed, that the two provinces of Deogur and Chanda in Goondwannan Moodajee, form
duced, and annexed to Berar by the emperor Alemgeer, now governed by the north-west side of
actually an adjoining foreign frontier, as running parallel inland to the north-west side of
the circars of Chicacole and Rajemundry, and having no formidable well known state be-
tween, yet in the present estimate of relative power inherent in the British territories, we cannot
punitively with those around naturally inimical or capable of the remark. The intermediate
admit of the geographical precision or political justness of the remark. The intermediate
space parting these collateral districts, and which may very properly in future be called Je-
hareund, though that name hitherto hath been exclusively applied to Chateesgur, &c. running
in the same direction north of Mahomeddy, forms not only by nature an insurmountable
barrier against invasions from either side, but is inhabited by a warlike savage race of ab-
original Hindoos under their native princes, for the most part perfectly independent. The
whole country equally mountainous, poor, ill watered, unhealthy, and thinly peopled, ex-
tends in length, from the last-mentioned river to the Godaveri, in a line, nearly south-west,
200 miles, and in breadth, from the conquered plains of Chicacole, &c. westerly to the
nearest ascertained limits of Berar, on a medium very little if at all short, of eighty; thus
comprehending an area of 16,000* square miles. It is usually described as divided longitudi-
nally by seven high, impassable ranges of hills, forming a great number of valleys, under their
respective chieftains of the Warrior, Coywar, or Gondwannah tribe, all of the Rajepoot or
Kheteri cast, among which, those of Kulahindi, Bustar, and Rumpa, entirely free towards
the frontier of the Marhattas, and of Kimeddy, Nundapore, Golgonda, and Cottapillee,
partially subjected to the English government, are the most considerable. The revenue is
chiefly paid in kind, and cannot exceed in the gross, by any tolerable well-founded calcula-
tion, fifteen lacks of rupees, for besides that, the commonalty are uncivilized, indolent, and
stupid, being very much afflicted with those wens of the throat, called goitres in Europe,
they carry on little or no commerce, and lands so elevated, in the more sterile regions are
but in small part watered by the Siffry, the only river proper to the country, and which
taking its rise from an inland chilca or lake, as pretty correctly laid down by D'Anville, in
the districts of Kulahindi, unites with the Godaveri, about 20 coss higher up than Polaveram,
between Rumpa and Rahapillee, after having traversed the principal valley of Bustar. The
people in general, although rude and barbarous, may yet be denominated warlike, as they
have always distinguished themselves bold persevering champions of the great law of
nature. Being driven to their wild unwholesome fastness, among the mountains, they fre-
quently descend in harvest time, into the low lands, to dispute the produce of their ancient
rightful inheritance with the present possessors, but their incursions are desultory and simply
impelled, by the pressing want of subsistence; for as the sea air is as fatal to their tempera-
ment, as that of the hills is to the inhabitants of the neighbouring plains, the idea of a per-
manent conquest, even if they could conceive a possibility of effecting it, would be as
foreign to their purpose as, on the counterpart, it is to be exploded by a civilized state, as
inhuman, ungenerous, and unprofitable.

* Nearly the dimensions of Switzerland, including the Alpine states of the Grisons and Valais.

Relative Power.

Moguls of Golconda.

* Equal at least, in dimensions and political importance, to the estates of Morocco, in Barbary.

Mahomedana of Mysore.

**Collateral Territory of
the Carnatic.**

To stem such a torrent of power as might from this quarter, overwhelm the little territory of Guntoor, besides the provincial resources, a collateral aid here presents itself, in the neighbouring British dependencies of the Carnatic Payengaut. This maritime country, extending in length 600 miles from the banks of the Kistna to Cape Comorin, these considerably outstretching the bordering frontier of Mysore, is yet in its greatest breadth, from Madras on the sea coast to Vellore, westerly, near the foot of the Gauts, no more than 90 miles; and therefore, in all its dimensions, including the rajé of Tanjore, cannot contain
above

* Little short, in superficial measure, of territorial consequence, of the barbaric states of Algiers and Tunis, sup-

above * 36,000 square geographical miles in superficial measure; yet, from the superior fertility of low lands, plentifully watered, either naturally or artificially; an even surface, humid atmosphere, extraordinary population, in part subsisted by fisheries perfectly free; but, above all, by the enlivening territorial benefits resulting from an increasing foreign commerce to full effective revenue, under the extravagant incorrigible abuse, speculation, fraud, and corruption, of Mussalman administration, hath never fallen short (in times of internal tranquillity, since the complete conquest of this portion of the subah of Hyderabad, in the reign of Alemgere) of two crore of rupees, allowing fifty lacks to be the proprietary income of Tanjore, and thereby giving to this little principality, so prodigiously favoured by nature, the second rank among all the provinces of Hindostan of equal magnitude, for agriculture or valued rent; on the same financial principles, assigning to Burdwan, in Bengal, which, though not equally fortunate in physical circumstances, has been more so in the enjoyment of a long intelligent British administration, and beyond all comparison in population, culture, manufactures, or prosperity, the first. In a long series of political mistakes, or rather by the artful connivance, chicanery, and intrigue, so peculiarly characteristic of Mahomedan ministry, under the incongruous form, with the corrupt influence of a double government, from the surrender of the nabut or nabobship of the Carnatic, to the actual occupant in 1763, after wresting it from the French in a contest of 15 years, with a larger waste of British blood and treasure, down to Ali, by the same powerful arm and means; it has happened that no military establishment, effective and sufficient for the purposes of defence, always obligatory, was ever fixed on, with certain pre-existent provision for its maintenance, to be drawn from the ample natural resources of the protected dominion; and such is the complexion, the delicacy of our situation with Mahomed Ali, raised to princely importance, by the intercourse, countenance and favour of a high and most glorious sovereign, that, during the former's life, perhaps, more than a suitable necessary supply to remedy so glaringly inconvenient a deficiency in the political system of the coast, can now be openly contended for. So much, however, is expedient, indispensable, though greatly short of undoubted civil right, in law and equity; and accordingly we shall take the liberty, by anticipation, of specifying the supposed force requisite in future, for interior defence. 30,000 sebandies are the least that can be employed in so large a tract of territory, to secure the public peace and collections. They already exist, and only require being commanded and tolerably disciplined by English officers, to be equal to twice the number under native leaders, who have hitherto exclusively benefited by the institution or use of a great standing militia; 2,000 European infantry, 1,000 artillery, 4,000 Mogul cavalry, and 10,000 sepoys; in all 17,000 regular troops, to be formed, after providing exclusively 1,500 British soldiers for the garrisons of Fort St. George, Vellore, and Trichinopoly, into equal divisions or legions; the one, stationary, and in cantonments in the neighbourhood of Trincomaly; the other, also collected in a state preparatory for field operations, without incurring any extraordinary expense, somewhere about the northern fortified port of Nellore. To judge experimentally of the efficacy of such a force, which is very little if at all greater than what is already really or nominally entertained, though otherwise distributed and unequipped, to keep in check the most formidable native power actually existing in Hindostan, even supposing it miraculously hereafter to acquire a double strength, contrary to its present rapid progress in declension, we have only to recall to memory the decisive victory of Porto Novo, with the circumstances that will for ever mark its glory in the annals of Britain. Hyder, a wonderful man, made for conquest and to rule, having perfected a great natural genius for tactics in an European art, having raised himself by superior talents, from the meanest condition to be the sovereign of a kingdom, tripled its magnitude by an uninterrupted career of success and conquest; in a period of twenty years, selected or formed a great number of ministers and generals; trained on the parade, and exercised in the field, by continued military exploits, a long standing army, chiefly cavalry; and from the resources of universal rapine, with the ordinary accumulated revenue of an extensive empire, having completed with infinite diligence and foresight, his vast warlike preparations for premeditated invasion of the Payengaut, he availed himself, in the spirit of true political wisdom, perverted by the madness of ambition, of the fleeting moment when his own fame, military strength and means of supporting a war were greatest, while his opponents were to be distracted at home, threatened from abroad, with scattered forces, an exhausted treasury, destitute of all the requisites for offensive or defensive operations, to rush like a torrent into the lower Carnatic, with a hundred thousand veteran soldiers, including 700 Europeans, under an approved personally hostile leader. He swept every thing before him; the devastation and terror were universal; and having cut off one-third of the opposing army, before a junction had been effected with the main body, in all the pride of triumph, flushed with victory, he turned his arms against the remainder, as if with certainty of success, while supposed to be dispirited with an unexpected loss. The event proved what a phalanx of European and native troops, even inferior in number to one of our proposed legions, can do, under the greatest possible disadvantages, when disciplined and commanded by British officers, against a host of Indian foes, outnumbing the former twelve to one, favoured by every circumstance which can at any time combine, to render such an enemy relatively powerful.

* Equal, in every respect, to all the scattered dominions of his Prussian majesty, including the electorate of Brandenburg, Prussia Royal, and Ducal Silesia, Magdeburg &c. &c. &c.

But though the northern circars may thus be completely secured against the attacks of native inland enemies, along an accessible coast of 470 miles they may be said to be every where exposed to the maritime invasion of an European force, and more particularly the French, as the most ambitious, enterprising, and formidable nation, notwithstanding that article of the treaty of Paris in 1763, which puts the coast of Orissa with Cuttack as far south as Yanam, on the Godavery, its ancient boundary, on the same footing as our other possessions of Bengal. It would be unnecessary to describe the various resources or means of offence within reach of this people, to execute such a purpose, did we think ourselves equal to the task; and we should feel no sentiment of pose, did we think ourselves equal to the task; and we should feel no sentiment of exultation, in contrasting that decided superiority of the British navy, manifested in the course of the last war, as an eternal insuperable bar to inimical success. Suffice it to observe, that if Great Britain, torn by faction, and deprived of half its wonted energy at home; embarrassed by the unruliness of a sister kingdom, and dismembered of its colonies, could, with so much glory, maintain the empire of the sea, in a long and bloody conflict against the united efforts of all America, France, Spain, and Holland, with an armed equivocal neutrality of the rest of Europe, a combination of political strength, perhaps unparalleled in the annals of the world, as opposed to a single unsupported state! it is not to be supposed that any one power, making only part of that incongruous union, will dare to attempt, or can effect, what the whole found themselves unequal to, even after the object was determined on, under the most inviting circumstances to try its attainment. Yet admitting, for a moment, the worst that can possibly happen, and that the French, after gaining a superiority on the natural element of insular dominion, could effect the landing of an armament of five thousand, or more European troops, intended for the conquest of the circars; cut off, as the invaders must be, from any intercourse with either of the neighbouring interior powers; unassisted by the native militia of the country, and internal resources of money or provisions: when these means of defence are, as they ought to be, taken out of the hands of traitorous, rebellious zemindars, and lodged with the protected sovereign, perhaps the provincial force of 30,000 men, under any description, with forts, natural barriers of hills, rivers, and woods, would be more than sufficient to repel the invasion; if not, the collateral aid of a Carnatic legion, in itself, almost equal to the like number of disciplined Europeans, from Nellore, is at hand; and should both resources fail, still the great superintending government of Bengal is near enough, and otherwise conveniently situated, to furnish an immediate auxiliary reinforcement.

It would convey a very inadequate idea of the intrinsic, or relative importance of this vast body of the British empire in India, with its immediate dependencies, to state its form, by giving reality to a thing heretofore imaginary, as resembling a horn of plenty*, extending from its apex in lat. 30° North in the Servalic in Camaron hills, where the Gauges first enters the plains of Hindostan, and thence, in a curvature of a thousand miles, in a south-east direction, constitutes the bay of Bengal, after traversing 14 degrees of longitude, and then pouring forth immense territorial or manufactured riches, through a hundred navigable channels, into the boundless southern ocean. To describe its square dimensions to be 170,000[†] geographic miles, or longitudinal extent of the immediate dominion of the English alone, as stretching ten and half degrees on the parallel of 25° North, from the western limits of Benares to Cossipoor, on the eastern frontiers of Sylhet, within 300[‡] geographical miles of Calcutta; still less would in China, being nearly equal to the distance of Ganjam from Calcutta; still less would the statement of an effective yearly revenue of six crore of rupees, of which four and an half, may enter the Company's treasury, serve to give a competent idea of the prodigious resources of this invaluable country; for, besides defalcations and unconstitutional alienations of territory, so highly proper at all times, but indispensably necessary henceforth to be resumed, who can estimate the value of public credit, now so successfully introduced, and firmly established in the East, yet exclusively enjoyed by the English? while neighbouring states are compelled to hoard up the current specie, exhaust the veins of circulation, and thereby ruin commerce, solely in the view of carrying on a desultory languid war, the length of which, together with the scope of its operations, may be calculated to a minute precision. It is only by distant analogy, then, that even a tolerable guess may be formed on this subject. Great Britain, in Europe, on the strength of public credit, hath maintained a war eventually universal, from the year 1778, until its close in 1782, against the most formidable combinations of foes that perhaps ever were united against any single state in the western hemisphere; and besides the disbursements of an unappropriated revenue of five millions, a debt, funded or unfunded, of near 80 millions sterling more has been incurred, being about eight times the amount of the whole ordinary yearly income, as it stood at the commencement of hostilities. In like manner as at Bengal, disturbed internally by civil dissensions, or the rebellion of refractory zemindars, was beset by an inimical confederacy of all the respectable native powers of Hindostan, stimulated and assisted by the French

* The origin of this emblematical figure, it will be remembered, was the gift of King Assuon to his daughter Amalthæa, afterwards reigned by the poets to be Jupiter's nurse, of a territory in Libya, exceedingly fertile, resembling in shape a bullock's horn.

† An area equal to the square dimensions of the following states united:—The kingdoms of Great Britain, Ireland, Sardinia, and Naples; the old Roman Commonwealth, when extended over the present territories of the Pope and Grand

Duke of Tuscany only; all the ancient republics of Greece; the Jewish empire in Syria, together with the whole kingdom of Egypt, as ever inhabited or capable of cultivation.

‡ N.B. This was written before the 1st November 1784, when the letter of the 15th June preceding, from England, respecting the last remittance loan, for the provision of investment was received, and staggered the faith of many, as to the solidity of public credit.

front's
view of the
Circars.

re power.

summary of the pre-
ceding sheets.

Conclusion.

and Dutch America was lost to the British Empire in the contest of the West; but in India, with many vicissitudes of fortune, in the same period, the national power never appeared against a host of enemies, without any other sacrifice or abscission than the poor detached town of Proach, and by incurring a debt far short of a single year's ordinary revenue, which may be easily liquidated in two more of tranquillity, through economical reforms, with many dormant resources, equally proper, as perhaps expedient to be brought forth, and after having supported, besides the military operations of many distant armies, in some measure the civil commercial establishments of all the presidencies united, supplied in great part the pecuniary wants of China, and, as usual, made chiefly by the spirited patriotic contributions, with a view of remittance of the private fortunes of British subjects; a provision for and dispatched the annual investments to Europe, without which, indeed, the national resources might have failed, and the credit of the Company in England be shaken to its foundation. In a word, with such collateral aids as the Circars may thus derive on the one hand, from Bengal; on the other hand, from the Carnatic, joined to their own proper interior resources of men and money, we may venture to pronounce their perfect security of being long possessed as dependencies on the British Empire; on a comparative view of the power, situation, and relative circumstances of neighbouring states, naturally hostile, or capable of giving annoyance.

Summarily to estimate the political importance of the Northern circars, we shall recapitulate the substance of what hath been diffusely scattered on this subject, under different heads, throughout the preceding sheets. A territory happily situated on the sea-coast, under a more temperate climate than common, within the tropics, 17,000 * square geographic miles in all its dominions, yielding copiously all the gifts of nature necessary to the support of two millions and a half of inoffensive native inhabitants, with a commerce of seventy five lacks on balance, and a gross revenue of a crore and thirty lacks of rupees, collected on the most moderate scale of exaction, to defray all the necessary expenses of government, are the circumstances which principally determine the intrinsic value of possession; dependent provinces lying between the superior establishments of Madras and Fort William, facilitating the communications between both, capable of receiving from or giving immediate support to either, particularly to the former, in the article of grain and other provisions in the north-east monsoon, excluding rival European nations in a length of coast, 470 miles, from any intercourse with the interior states of the Deccan, and thereby preventing intrigue with insidious policy, so baneful to the general peace of mankind, from entering into the ignorant councils of the natives, extending the scope of a foreign legitimate empire, desired and venerated by the great mass of the people, and at the same time, increasing its political strength, by checking neighbouring powers, or in yielding vast resources of an army; a marine and very extensive and universally beneficial coasting trade, a valuable commerce amounting to 18 lacks in cotton cloths, for the markets of England, there serving as raw materials for an inestimable home printed manufacture, besides 12 lacks of similar goods exported to other states of Europe, paid in specie in the country, to enliven provincial circulation, producing also a clear territorial income of one crore of rupees, deduction being made of all mofussil expenses, and affording, besides a surplus of ten lacks to remain in the subordinate treasury, an annual tribute of 40 lacks to the superior protecting government of Fort St. George, to be remitted in money or grain, after defraying the charge of a military force of 30,000 men, under every denomination; a great civil establishment which handsomely provides for at least sixty gentlemen, servants of the Company, and the yearly provision of an investment, exceeding double the worth in Europe of any other Indian commodity, originally invoiced equally;—these, are the most material advantages stated to convey an idea of the relative worth of the territory under consideration, while the contingent circumstances of great internal means for offensive or defensive operations, with the continual and virtual support of collateral aids from Bengal and the Carnatic, comparatively with the slender resources, inefficient, contemptible, military power of barbarous neighbouring states, evince the security of possession, and finish the abstract of our proposed political estimate.

On the whole, if Bengal deserves to be considered the richest jewel in the British Crown, it may be observed of the Northern circars, that though only forming a cluster of lesser magnitude, they give additional value, with a superior lustre, to the royal diadem; as constituting the only portion, annexed constitutionally, without the incongruity of formal participation, except the zemindary of Benares, in free, avowed, undivided sovereignty.

* Equal in extent, but short in population and revenue, of the Republics of Holland and Venice united, by one-half.

Appendix, No. 14.

MINUTES of Mr. C. N. WHITE (Member of the Board of Revenue at Fort St. George;) dated 14th February, and 25th March, 1793.

EXTRACT Proceedings of the Board of Revenue at Fort St. George, 14th February 1793.

READ the following Minute, delivered in by Mr. White:

Mr. White's Minute—
14 Feb. 1793.

IT would appear that early in February 1791, the chief and council put the Billumcondah and Innaccondah districts under charge of Vassareddy, without consulting the board of revenue; which measure was disapproved by them. In consequence of a letter from the chief and council, dated 30th April, the board consented afterwards to his being continued in charge, on his engaging to protect the districts, and to pay their stipulated quota of the jumma agreed on for the whole Guntoor circar. In the month of June, the chief and council estimated the receipts of revenue for the Fusly year, from pagodas 24,000, to pagodas 28,000, and as this fell so short of the proportion (M. pagodas 57,000) of the general assessment proposed for that Circar, they remarked upon its inadequacy, and recommended that the rent of the two districts should be offered to Vassareddy for a term of years. This proposition, as well as the former measure, was reluctantly acquiesced in. However, the chief and council were desired, if they could devise no other means of securing the tranquillity of the country, and an adequate revenue, to settle for a rent; but not to extend the term beyond the period of the existing leases for the other districts, which was about three years. In August, the chief and council represented that Vassareddy declined undertaking the rent, for so short a period—that he alleged, the impoverished state of the districts must render it impossible for him to restore them within the period of the other settlements in the Guntoor circar, so as to enable him to pay their stated proportion of jumma (M. Pagodas 57,000), and that he could not engage, for a shorter time than seven years. The board of revenue stated their remarks on the occasion, and government acquiesced in the proposition so decidedly recommended by the gentlemen at Masulipatam; but as the term of rent was longer than they wished, the chief and council were desired, previous to entering into any engagement, to make a further trial to prevail with Vassareddy to agree for a shorter period, by reducing the demand of rent.—In consequence of the recommendation of the chief and council, it was at the same time resolved, with the view of relieving the inhabitants, to grant a remission of all balances standing against them for the two preceding years, amounting nearly to M. pagodas 30,000.

Various pleas of absence and sickness of the zemindar and his vakeels, have since been represented as the causes which delayed the final adjustment of this transaction; and it at length appears, that Vassareddy is totally averse in coming to any agreement for renting those districts on any terms. In the mean time, however, he could undertake the charge and detail of the collections; and it is evident that the mode now proposed for the future management, must effectually continue his interference and influence, without any degree of responsibility.—I conceive his motives must be sufficiently obvious; besides present advantage, he may wish to obtain controul over those districts, and ultimately to get them annexed to the Chintapilly zemindary.

It cannot be supposed that Vassareddy was unacquainted with the actual situation and value of the two districts, which are contiguous to his own zemindary, when he made his proposal for renting them: but as no caboolat has been taken from him, it rests with the honourable the Governor in Council to determine on his conduct.

The actual collections for the year, are mentioned by the chief and council, to be M. pagodas 11,603. 9. 45. But this sum does not appear to correspond with the abstract transmitted by them, which states the collections at - - - 16,331. 35. 35.

And if the amount charges, Sibbendy claimed by Vassareddy be deducted, 9,079. 35. 35. amounting to - - - 7,252. —

The actual net collections can be only - - - - -
And if from this sum be deducted, the monthly subsistence of Pagodas 100 to each zemindar, as proposed by the chief and council, and which certainly would be the smallest allowance hitherto given to persons in their situation, the net receipts for both districts, will only be Pagodas 4,852; though it is said Vassareddy effectually preserved the peace of the country. But the chief and council hold out hopes, that with proper management it may be increased in seven years, to pagodas 80,000 per annum. Before Vassareddy's charges of collection are admitted, it will be proper for the board to see his account particulars with other vouchers, which ought to be transmitted with the same regularity as the collectors forward such papers.

The chief and council mentioned the proposal of the Gundarows:—They paid in Fusly 1200, pagodas 33,998. 18; and offered to pay into the treasury, for the year Fusly 1201, M. pagodas 25,000; and that the balance of the seven years stated revenue should be divided

vided upon the ensuing years.—Vassareddy offered to become security for the payment, on condition that he retained his influence in the country.

The appointment of an ameen to act in conjunction with Vassareddy's manager, is, I believe, a new mode of administration for the company's revenue.—It appears to me more remarkable, that the chief and council should seriously tell this board that the despots of the country will be a check upon those managers, when strengthened also by the influence of Vassareddy.—I believe there are few people who have had the least opportunity of observing the conduct of the native revenue officers in the Circars, would be satisfied that such a mode of checking them, was likely to be efficient.—The chief and council have not been in the habit of mentioning the names, or of giving any account of the qualifications of the persons employed on such occasions; but for my own part, whenever I hear that a set of men called ameen, are dispatched from the pettah of Masulipatam, into the distant districts, without any vigilant inspection over them, I expect to find that the inhabitants will be plundered and the collections embezzled.

The chief and council say, however, that if this board think proper to require any other mode of management to be instituted, it will be readily attended to by them; so that after a year has elapsed, and their own recommendations consented to, in all their variations, another mode, widely different from any former proposition, is adopted "as a necessary expedient;" and it is left to this board, at this advanced season of the year, to acquiesce, or to direct some other arrangement.

As the zemindars of the two districts were set aside, in consequence of the representations of the chief and council, I know of no other mode but that of placing them under a collector, or farming them out to the local inhabitants, or to renters of good character, and who would be likely to preserve their tranquillity. In such case, a small party of Sepoys might be kept there for a time, to assist for that purpose. But should either of these modes be attempted at present, the board may expect to hear of damages to the growing crops—that the peace of the country is likely to be disturbed, and other inconveniences;—and from what appears on record, and the former representations of the present chief and council, respecting the refractory and turbulent conduct of Vassareddy, I think it more than probable that he will be the principal, in exciting disturbances in the country. It will not be the first time that the board of revenue have felt themselves in a similar predicament, and have in a manner been forced to yield to measures, which appeared very objectionable, in order to avoid disturbances, loss of revenue, and charges stated or apprehended by the chiefs and councils.

The chief and council at Masulipatam having expressed their apprehensions that no part of the heavy balances outstanding for the two preceding years could be realized, they were directed, in October last, to ascertain and report what indulgences were shown by the different zemindars, and what proportion of their demands had been remitted to the inhabitants during the famine. This information appeared necessary, before the board submitted any opinion or recommendation to government, for granting remissions; and it became more requisite, as they understood that the greater part of the zemindars had paid no attention to the distresses of the poorer classes of people; but on the contrary, had secreted and disposed of their grain and other necessities of life, at the most exorbitant prices.

It would appear from their letter of the 26th ultimo, that the chief and council have lost sight of this object of the board's instructions, under date 31st October, and repeated on the 12th ultimo; and I conceive that the circular letter written upon the receipt of the board's orders to the different zemindars, requiring information from them as to the means they possessed for making good their balances, must be found not only ineffectual, but likely to occasion obstacles.

The chief and council however observe, that holding out hopes of remissions might be productive of inconvenience; but did this board desire them to hold out any hopes of the kind, or give them any order on the subject, until they had repeatedly declared their apprehensions of being unable to realize any part of the balances for the preceding years? Can it be conceived for a moment, that the vakeels and news-writers employed by the zemindars at Masulipatam, who are so watchful of the most minute circumstances, were ignorant on this point?

The chief and council seem to have confined their enquiry to the loss of inhabitants and state of the present crops; and without doubt, it will appear that the country has suffered in a dreadful degree, though perhaps not actually to the extent of the account collected by them, for the zemindars will certainly be inclined to exaggerate, as a foundation for claims to remissions. Instead of expecting any satisfactory information with respect to the conduct of the zemindars during the late calamity, and the means taken by them for the preservation of the inhabitants, it is pretty evident that the board may expect to find such an enquiry will, in the usual phrase, be represented as ill-timed interference, and likely to produce confusion and difficulties. If there had been an effectual interposition twelve or eighteen months ago, by obliging the zemindars and others to bring their secreted grain to market, and to dispose of the same at a moderate price, and actually to have remitted such a proportion of the revenue to the ryots, as will now be claimed on account of deficiencies, it might possibly have saved the lives of many thousands of inhabitants in the different districts, without loss to the company. I am sure that neither the present government or this board would authorize any vexatious scrutiny or useless research; but there is a necessary enquiry and information, and without which, it is impossible to proceed with propriety to any decision.

I am however convinced, if the Masulipatam zemindars had been under the superintendence of three or four separate collectors, that they might, by a residence and local knowledge

knowledge, with proper enquiries in the respective districts, have furnished the required information without the least difficulty, and averted many of the late calamities. But in proof of the defects of the present system of administration in the Circars, and that innumerable mischiefs have been experienced under it, I would wish to appeal to the records, which must likewise show, that after twenty-five years possession, undisturbed by any foreign enemy, the company's authority is incompletely established—that no regulation has been introduced for the security of the inhabitants against oppression, and not a single improvement proposed worthy of any notice.

It has been a mass of contradictions and dissensions, garbled and disingenuous representations, or accounts of failures, disturbances, depredations, increased charges, frauds, balances, remissions, &c.; and until the reports of the committee of circuit were received in 1786 and 1787, there was little or no information of those countries. Should it appear that I am mistaken in such opinions, I hope the board will explain and set me right. I have no hesitation, however, in offering it as my opinion, that the revenue will be better conducted, and that the inhabitants will receive more protection, under collectors residing in the different districts, than under the present system of a chief and council stationed at Masulipatam.

The procrastination and various impediments which arise to the dispatch of business at present, are obvious; and the frequent attendance of so many zemindars or their vakeels, at the chiefship, have occasioned the greatest inconvenience. From what may be learned on an examination of the records, and from every source of the most respectable private information, I apprehend there is not in any country, a greater sink of intrigue and corruption, than the pettah or black town of that settlement. There, it would appear, the darkest schemes of cabal and counteraction have been contrived by dubashers and other natives, or the most daring projects formed for procuring undue advantages, by every means of oppression and plunder. The usual mode of transacting business by means of the chief's dubash as interpreter, and making him the sole channel of all negotiation with the zemindars and other natives, must have been favourable to such schemes, and could not fail of producing the worst of consequences. But as the influence and misconduct of such men, must be within the knowledge of every person who has paid the least attention to the affairs of this coast, I shall say no more on that subject.

The chiefs and councils do not transmit their accounts and vouchers in a distinct and regular manner, or enter into a simple and clear detail of the collections, or give that satisfactory elucidation, which must have been intended and expected from the institution of collectors. The latter, by residing in the districts, have it also in their power to watch the conduct of the zemindars, and to check any improper designs which the chiefs and councils cannot so well attempt, from being ignorant of what is actually passing in the different zemindars. In short, the forming of the districts into divisions, the establishing one uniform plan, by appointing collectors, and separating the duties of revenue and commerce, are measures which appear to me to be essential to the company's interests, and to the prosperity of the country. The regulations adopted in the year 1791, for the revenue department, and for the conduct of collectors, were framed, with very little alteration, from those established in Bengal. But the present mode of transacting business by the agency of chiefs and councils, appears to me in some degree incompatible with the revenue regulations; and I imagine the late board of revenue must at the time, have had in view the introduction of one uniform system of collection, corresponding with that of Bengal, which after long experience has been found to answer.

Let any one contrast for a moment, the situation of the Bengal provinces with the northern Circars: in the former, there will be observed a well-regulated and efficient system of revenue; but in the other, an unconnected jumble, without authority, subordination, arrangement or regulation. Although vested with such a charge and detail of revenue management, I do not recollect to have heard that any gentlemen in the provincial councils had ever acquired a proficiency in any of the country languages, or proposed any plan of general utility since the acquisition of the Circars. Can there be wanting any further proof of the supineness and total want of exertion and emulation in the public service, under the present system of chiefships? I will here add, that the regulations lately framed by this board for the administration of civil justice, and which I make no doubt government will approve, are also framed from the Bengal code. In my opinion, those regulations are equally well adapted for the Circars, without requiring farther modification as to any local usages; but here again the present system may tend to obstruct an useful institution, though the necessity of establishing courts of justice for the security of property, and protection of the inhabitants, must be obvious.

Upon the establishment of collectorships, it will be of the utmost importance to select persons of moderation, industry, good capacity, and of honourable character. When servants of the company holding such situations, aim at the rapid acquisition of a large fortune, many inconveniences must ensue; for whatever may be the vigilance of the board of revenue, the success of the collections must in a great measure depend, on those employed in the immediate management of the district. As the selection must be made by the honourable the Governor in Council, it might not be proper for me to say more; but I am sure the present government will not be displeased at any remark from a member of this board, on a point so connected with the revenue, and the various duties committed to their charge. It is unpleasant in some respect to make distinctions; and yet it is the duty of this board to discriminate merit and exertions in the public service, on the part of those acting under them. I will only add, if the Circars were placed under seven or eight collectors, who

ramah districts, I am convinced that the most important benefits would soon be experienced.

There are other measures which must appear absolutely requisite for the benefit of the country, and should be carried into effect at a proper time. The mode of settling with the zemindars from year to year, or for a short and precarious lease, and assessing them in proportion to the value of their districts, without regard to those who may have increased their resources by good management, could not fail to check every attempt of improvement, and to render them equally rapacious and unfeeling as common renters. In this state of perplexity, and often harrassed by demands for public or private payments, they have been left without any controul as to interior management, and might commit the greatest abuses and enormities with impunity.

Without the zemindars are assured that they shall not be liable, by additional demands, to be wholly deprived of the benefit of their exertions, and without adopting some more permanent plan of settlement (which would put a stop to the plea of private exactions) it is impossible to expect a proper conduct in the zemindars, and that they will not oppress the inhabitants in the lands, would soon be attended with beneficial consequences to the country. The measure, would certainly be most effectual to its prosperity; but it cannot perhaps be effected without changing materially the present situation of the zemindars.

If the real value of the different zemindars is supposed not to be sufficiently ascertained by the reports of the committee of circuit, the appointment of the collectors must, I think, tend to complete that object, and to enable government to fix a plan of permanency where-ever the affairs of the Circars approach to such a state as will admit of a permanent arrangement; the principle of the last settlement in Bengal for ten years is worthy of being taken as a model; but without the institution of courts of justice, and the appointment of collectors, as a previous step, I apprehend that it may be found impracticable to adopt many of the regulations of that settlement, though applicable in other respects to the circumstances of the Circars, and highly expedient for the benefit of the country. The collectors, within a proper time after their appointment, should make a full report of the state of the districts under their respective charge, with every information to assist the board in preparing and arranging a plan for the future settlement. On so important an occasion, and when their own credit must be so deeply concerned, the collectors will naturally feel an emulation, and be anxious to acquit themselves in a satisfactory manner, by furnishing complete materials for that purpose.

Then it is to be hoped that the present abuses will soon be rectified, with respect to the low and fluctuating exchange of the copper currency, which are so grievously felt by the poorer classes of people in the Circars;—that some effectual methods will be adopted for supplying the districts with water, by means of tanks and canals, which from the advantages of the situation, and the many springs issuing from the adjacent hills, besides the two great rivers, can be accomplished with less difficulty than in most other countries;—that large tracts of lands capable of the highest improvement, but at present waste and neglected, will be brought into a state of cultivation;—that manufactures will be promoted, as well as the culture of the sugar cane, the mulberry, indigo, cotton, and other valuable articles, which hitherto have been totally overlooked or discouraged by chiefs and councils.

The necessity of a reform, with respect to justice, is also a subject which has been
 Oram delivered in M.

The necessity of a reform, with respect to internal taxes, is evident. Mr. Petrie and Mr. Oram delivered in Minutes on this subject in the months of November and December 1791, and both have shown in strong colours, that great abuses are at present practised, but the arrangement proposed by the former gentleman appears to have been intended, rather as a temporary expedient than an effectual remedy. The plan of commutation recommended by the latter, might not be found to answer. In consequence of an application to the supreme government, the Bengal regulations for inland duties are now in the possession of this board; and as this subject has been so fully investigated there, it may be the safest and best mode to adopt them, as a guide in regulating or abolishing oppressive imposts in the Circars. At a proper time, similar regulations should be established in the management of lands in the other divisions.

At a proper time, similar regulations should be established to those adopted in Bengal, for incapacity, contumacy, or lunacy, as well as for the care of the persons, maintenance, or education of such disqualified land-holders. It must also appear necessary to adopt the Regulations passed in July 1792, by the right honourable the Governor General in Council, defining the nature and extent of the coercion, which land-holders and farmers may exercise to enforce payment of their just arrears, and at the same time for protecting under-tenants and ryots from oppressive and unjust demands of the land-holders. There are other useful revenue regulations observed in Bengal, which may be introduced at proper times, and when government can fully rely on the zeal of those employed for carrying them into execution.

Every attempt almost for introducing interior administration, and for carrying them into

Every attempt almost for introducing any remedy with respect to oppressive taxes, or the interior administration of the revenue, has been opposed by the chiefships; but upon no better ground than that I can discover than that of affecting the present receipts of government. The more wise and equitable considerations of increasing the population and securing the permanent prosperity of the country, by rendering the condition of the people more comfortable, by encouraging industry and commerce, by discontinuing unjust demands, and adopting useful regulations, appear to have had but little weight.

The progress made in Bengal in every branch of the revenue, and knowledge of the usages and government of the country, is without comparison, far beyond any attainments of the servants on the coast; and the expediency of establishing an uniform system, as far as local circumstances will admit, in all the company's possessions, must be evident: but there is

Mr. White's Minute
14 Feb. 1793.

No. 14.] *The Affairs of The EAST INDIA COMPANY.*
 is a more powerful argument:—why should not the inhabitants on this coast, enjoy equal indulgences with those in Bengal? and indeed, exposed as they are at present, to the untrolled power of the zemindars, and having suffered so much from the late famine, they have stronger claims to lenity. Should it appear that within the two last years a third, and in many places, half of the inhabitants have perished in the zemindaries, as private reports mention, some diminution of the present assessments, at least for a few years, must be allowed, or the country will become more depopulated. Upon receipt of the public accounts from Masulipatam, the amount of remissions should be determined, as well as the abatement of the future revenue, proportioned to the effects of the famine, for the relief of the remaining inhabitants. This may appear a proper time for the regulating or abolition of the inland taxes in the zemindaries.

This may appear a proper time for the regulating the zemindaries.

Corcondah is situated about six coss to the northward of Rajahmundry, and as it is represented that no person has a just claim of succession to this zemindarry, which contains, by the accounts of the committee of circuit, 55 villages. I am decidedly of opinion, that it ought to be declared havelly, and that the giving a preference, by appointing any one of the claimants, would probably tend to produce disputes and future embarrassment. I agree with the chief and council, that in chusing districts for havelly, those in the plain country near the sea coast should be preferred; but it appears to me that the disturbances in the zemindaries situated near the frontiers, have frequently been occasioned by the misconduct of the zemindars, in refusing the just demands of government, and then taking refuge in the hills until they obtain, their own terms, and at other times by affording shelter and assistance to the refractory dependants of the company. The usual pleas of the subordinates, for not taking vigorous and efficient measures, on account of the war with Hyder, Tippoo, or others, or in the present situation of affairs, cannot now be urged, and such arguments would be more humiliating than ever for foregoing the rights of government, or the security of the inhabitants. The resistance however of the zemindars is not always occasioned by endeavouring to enforce the public claims; for example, is it not evident that the demands of individuals and their private loans, were the principal causes of the disorders and loss of revenue experienced in the Noozed zemindarry?

The committee of circuit, to be about seven coss from Corcondah, had suffered much from

Mylaveram is represented by the committee of circuit, to be about seven coss from Con-
 dapilly, and they mention that this district, consisting of 53 villages, had suffered much from
 the disputes between the two zemindars: Mr. Oram stated it, on a late occasion, "to be in
 reality a part of the Condapilly havelly, and that as the villages of both interfere, they might
 with great propriety be added to the havelly collection."

In settling for the rent, or with the inhabitants in all lands near the hills, it would certainly be good policy to require a more moderate assessment, and to allow every indulgence with respect to vexatious taxes, &c. A small force of Sepoys being stationed in such situations, would probably secure their tranquillity, and be the means of security to other districts in the neighbourhood, which have often suffered from depredations.

While I am on the subject of havellies, it might be proper to mention that I understand a scheme has been on foot for some time among several natives, to get a zemindar appointed to the Muglatoore district, though it had been long resolved and finally determined in 1791 to make it havelly, as no one had a right of succession on the death of Trepetty Rauze. The person employed for this purpose at Madras, is named Cousinadoo Venkiah; but finding, I have reason to believe, that he is not likely to get the business brought forward at the present time, it is reported that he has advised his party to redouble their efforts among the natives at the northward. As such views must produce intrigue, besides inconvenience to Mr. Gambier, in the management and collections of the districts, I think Venkiah should be ordered to return to the northward, or to desist from his present pursuit, in case the board have reason to believe that it is not an unfounded report.

I am also of opinion, that it might prevent many such designs and intrigues, if the scrish-tadar or interpreter of this department, were directed to lay before the board once or twice every month, the names of all vakeels, agents, or others employed publicly or privately by the zemindars, renters, or others concerned in the revenue, or on the part of any persons who have any claim to lands, which will better enable this board to carry the orders of government into effect respecting vakeels, &c.

I will take leave to add, that the foregoing opinions are not hastily adopted, but the result of some examination of the records, corroborated by an evident combination of circumstances, and by the sentiments of men of character and observation, who have been on the spot.—It is a subject that embraces the happiness and prosperity of a whole country; and cannot be considered with indifference by any person. Should it appear therefore that I might in any instance have used a more qualifying expression, I hope it will but be the objection of a moment.—I may be deceived, but under a full conviction at present, that such evils have existed, I might be blameable in me to express myself in a less undisguised and ingenuous language. I can safely say that to the best of my judgment I have used no exaggeration, that no private motive can weigh with me, and that I never have had the least personal difference with any one hitherto employed, or likely to be employed, in the provincial councils.

(Signed) CHAS. N. WHITE.

Feb. 14, 1793.

EXTRACT

EXTRACT Proceedings of the Board of Revenue at Fort St. George,
the 25th March 1793.

MR. White delivers in the following Minute:

IN a Minute delivered at our meeting of the 14th ultimo, I stated my opinion of the defects in the present system of administration of the company's revenue on this coast. It has afforded me the greatest satisfaction to find that government have concurred in the proposed alteration, and intend to recommend it to the honourable court of directors. With this pleasing prospect before them, and the previous institution of courts of justice, this board may begin to hope that a plan is soon to be established which will produce regularity, subordination, and a due realization of the revenue, with full protection to the inhabitants, who at present have not the smallest security, either of property or person, against the rapacity or violence of the zemindars or principal tenants.

Without the institution of courts of justice, and under the present system, it is in vain to stipulate any conditions in favour of the inhabitants in the muchelkas of the zemindars, because any complaint against the latter, would not only prove ineffectual, but must expose the poor ryots to their resentment and greater acts of oppression. Indeed, however disposed the chief or collector may be to do justice, and however fair the decision, yet where there are no legal established rules of process, it will be unsatisfactory and disregarded. Hitherto in the Circars, the settling of causes, for it cannot be called an administration of justice, has been left with the zemindars, reaters, or the native revenue servants, according to their influence. Sometimes, it appears by the records, the native commandants of the Sepoy battalions have assumed the right of deciding disputes and causes in the districts, which proved a profitable concern to them. Those who could not pay, but who in general were the injured parties, had a very small chance of success.

As the time did not admit, when I delivered the afore-mentioned Minute, of my being so explicit on several points as their nature and importance required, I take this occasion to offer some observations more in detail, and of submitting a few propositions for remedying particular inconveniences.

My opinion was stated before, respecting the necessity of a permanent assessment with the zemindars, and that it is equally expedient to settle, on a similar principle, with the head inhabitants of the government lands, as the system of employing intermediate renters, however modified and regulated, must ultimately prove ruinous. It may then be expected that the zemindars and others will again think of protecting and preserving the industrious cultivator, instead of reducing him to a scanty and miserable subsistence, and at other times harassing him even to famine and death, which has lately been experienced to a dreadful extent in the Circars; but I am aware that obstacles occur in respect to the company's possessions on this coast, which are not felt in Bengal, arising as well from the want of due obedience on the part of the principal landholders, as from doubts of having accurate materials of the real value of their districts. The devastations occasioned by the former war, and the effects of the late famine in the Circars, must increase the difficulty for the present.

In the meantime, it is proper to keep this desirable object in view, and that the present measures should tend to a permanent establishment of land-rent, as soon as affairs will admit. The next settlements might be formed for a period of five or seven years, within which time, every necessary information ought to be obtained relative to the value and state of the country. Much counteraction in this respect, and in establishing the company's authority, may, however, be expected, while the zemindars are allowed to retain such a number of armed people, and to hold such ideas of their own independence. It has often encouraged them to withhold the public demands, to resist the company's troops, and to commit depredations in the adjoining districts. The records must show, that few instances of such misconduct have been attended with any serious punishment, particularly when the zemindars had the means or would agree to discharge their payments; and as to any enormities committed within their respective limits, they have not been considered a matter of enquiry at the subordinates, or, if known, were apparently disregarded. Indeed, the chiefships have constantly represented, that inconvenience would result from any interference with the internal controul of the zemindars, which could not fail to impress them with ideas of their own independence, and to encourage them often to acts of resistance.

The want of a sufficient force in the Circars, and the danger to be apprehended to the health of the troops in pursuing refractory dependants among the hills, are in general the reasons assigned for not acting with vigour and effect on occasions of disobedience. It has been usual to allow the zemindars, and particularly those in hilly and frontier situations, to entertain a considerable number of armed men for the protection of the districts against incursions, but hitherto the inconvenience of this measure has been frequently experienced, without any adequate advantages; for instead of assisting the intentions of government, they have constantly given great cause of displeasure, by affording shelter to delinquents, by committing oppressions in their own districts, and irregularities in the adjacent countries. It will perhaps appear highly proper to restrict the zemindars to the internal duties of their lands, and not to trust them, in any instance, with a large body of military for the purpose of defence, but who in fact are oftener employed in resisting the orders of government. In Bengal, the zemindars are not allowed even to keep up any police establishment for the preservation of peace within their own limits; but this duty is now confided to officers of government, appointed to that trust under proper regulations.

I have heard that in Bengal there are small cantonments in particular frontier zemindaries; and I make no doubt a very small force stationed in such situations in the Circars would effectually secure their tranquillity, and obviate many inconveniences. The most healthy spots might

might be chosen, and encouragement given for clearing away the jungle in the neighbouring lands, by allowing the whole produce for three or five years, and afterwards to pay a moderate and increasing rent. To guard against the fatal effects of the climate, to which the regular troops must be exposed near the hills, it will be highly expedient, on every consideration of policy and humanity, to employ the people of the country, as was suggested by the committee of circuit, and lately by the resident at Ganjam, under date 7th October last.

A sufficient number of the military peons employed by the zemindars, might perhaps be easily retained for the purpose; and certainly no persons would be fitter for that service, than those who have already been employed in situations near the hills. If ever such an arrangement takes place, a party should be stationed in the Nundaporam zemindarry, who, by commanding the passes of that country, will be enabled to prevent the incursion of any enemy, and, at the same time, to contribute materially to the interior tranquillity of the company's districts.

A corps of this description was raised by a well-known collector of the Baugleporé district in Bengal, who induced the savage inhabitants to quit the adjacent mountains and woods, to enter into the service of the company. They soon became a protection to that country, which they had so often desolated by acts of plunder and bloodshed; and the traveller, the merchant, and peaceful cultivator and manufacturer were no longer under apprehension of safety.—Trade, revived; agriculture, and manufactures, were improved and extended; and the population rapidly increased.

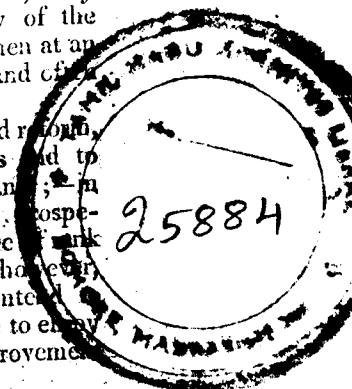
The expense of a similar corps in each of the four Circars under Masulipatam, and two corps for the Chicacole circar, would be no object to be put in competition with the advantages which would result from the establishment of order and regularity throughout the country. No further time should be lost in establishing an efficient controul, and in adopting preparatory measures for the institution of courts of justice, and other necessary regulations. But without the aid of some corps, on the footing before mentioned, the usual force stationed in the Circars may be found insufficient to overawe the zemindars, and to preserve a proper submission to government, particularly upon the introduction of any plan, which must affect their independent authority, by a reduction of their armed people, and by restricting them from undue demands and giving relief to the inhabitants.

Additional military establishments, and the employing them in the districts, should be avoided as far as possible; but until the orders of government are respected and obeyed by the zemindaries, such inconvenience must be submitted to, as they are trifling in comparison to the solid and permanent benefits which result to the prosperity of the country, from establishing justice, order, and a due subordination. At present, the irregular military in the service of the zemindars are very numerous, attended with an enormous expense, and extremely burthensome to the inhabitants. The necessity of taking some decided steps for establishing the company's authority, and reducing the zemindars to a proper state of subjection, must be obvious. If the measure be attempted, it should be carried through with vigour; for, if done by halves, the zemindars will have recourse to their old habits of intrigue to raise disturbances; and counteract the intentions of government. The apprehension of a temporary deficiency of revenue ought not to impede the object for a moment, and it will soon be seen that they will relinquish their practices of throwing the country into confusion, and leave the collectors in quiet possession of the districts. While the zemindars are suffered to retain their present force and influence, incompatible with, and derogatory to, every principle of good government, no collector will be able to afford protection to the inhabitants, to obtain the necessary information of the revenue, or to realize it, without perpetual difficulty and embarrassment. If the zemindars in Bengal some years ago were in a state of depression, I am sure every person must allow that their situation on this coast, has been on the other extreme. The medium is what, in my opinion, they are justly entitled to, and what is necessary for the good order and prosperity of the country; and on this principle, they ought not to keep up large bodies of armed men at an enormous expense, in order to maintain an improper influence and consequence, and from more dangerous motives.

It will be an essential object in conciliating the zemindars to the proposed reform, to convince them that it is intended, as well for the security of their rights, as to guard them against undue exactions, as to protect the inferior classes of inhabitants, so that government have no other end in view than the general welfare and prosperity of the country, by affording mutual justice, and supporting the proper degree of authority of all description of persons residing within their limits. Nothing, however, will contribute to relieve their minds so much, as the conviction that government intend to form a permanent settlement with them; and without this belief, and that they are to enjoy the fruits of their labours, they will never heartily attend to the principles of the present of their districts.

I have already stated my opinion on this point, and that the principles of the present Bengal settlement, with the subsidiary regulations, are so excellent, that it may be safely taken as a model on this coast. Particular modifications, which local differences may require to be adopted, must hereafter be pointed out by the collectors, when they become well acquainted with the customs existing in different parts of the country. Upon one point, however, I must presume to express a doubt how far it might not be advisable, as a security to the great body of the people, and particularly as the landholders on this coast are not reduced to the same submission, to require their giving fixed leases to the ryots, renewable on descending in perpetuity, specifying the proportion of revenue or shares of the crops which the cultivators of every denomination are to receive, free of all superadded demands or claims whatever, which should be duly registered. At present it is well known that the ryots are exposed to great distress, by the frequent practice of exorbitant demands, additional

Mr. White's Minute—
25 March 1793.



additional assessments, or by taking their shares of grain at a low rate, and afterwards imposing it on them, at a high valuation.

The reports of the committee of circuit have been taken as the guide in the late settlements with the zemindars; but considering the method observed by them of obtaining information from the accounts delivered by the village curmums, without, in general, a personal investigation of the different pergunnahs; that no one of the members, or their assistants, had a knowledge of any of the country languages, but was under the necessity of trusting entirely to native interpreters, to prevent and discover impositions; considering the influence which the zemindars had over every description of the revenue officers and inhabitants; that they even refused, in many instances, to furnish any accounts; and that all were interested in concealing the truth, and under-rating their lands; considering the counteractions used by those people, the habits of rapacity and deception of the public officers, and their probable fabrication of accounts, on many occasions; considering the limited powers of the committee,—that they received but little countenance and support, and met with constant opposition from the chiefships;—I am really of opinion, that their calculations in general must fall short of the actual value of the districts, which indeed the committee acknowledge in respect to Nundegamah, held by Vassareddy and other zemindars. There were, however, men of integrity on the committee, and I have no doubt of the authenticity of their information on many other points, particularly with respect to the produce and manufactures, the imports and exports, the oppression and abuses of the landholders and public officers, the poverty and degraded situation of the inhabitants, the heavy and vexatious inland duties, &c.

However, for want of more accurate documents, which might and ought to have been furnished by the chiefships, the last assessments, particularly in the three circars of Rajahmundry, Ellore, and Condapillee, under Masulipatam, were formed upon the principle of requiring two-thirds of the gross revenue, as estimated by the committee of circuit; and allowing the remaining third to the zemindar, for charges of collection and his own expenses. The same rule has since been adopted with regard to the Guntoor circar, and it is perhaps a more moderate assessment in general, than the jumma fixed in Bengal.

But in the Chicacole circar, this regulation or proportion of the revenue has not been observed. Vizieram Rauze, the most considerable zemindar on the coast, is scarcely assessed more than one-third; and until a few years ago, he did not pay to government the proportion of one-fifth of the gross collections of the countries under him, though there is the most indubitable evidence that, by means of intrigue and oppression, and often without any public sanction, the districts of several zemindars of much more ancient family, have been annexed to his authority, besides a considerable part of the havelly or government lands. The conduct of Vizieram Rauze, for some years past, gives him no claim to indulgence; and should government be compelled, by continued acts of disobedience and mismanagement, to divest him of his authority, they will have an opportunity of doing justice to several ancient families, and of obtaining a considerable increase of revenue. From the circumstances stated by the committee of circuit, it would appear that, on an average, the two zemindaries (Kimmedy and Teekaly), in the Cossimcotah division of the Chicacole circar, are assessed about one-third of the gross collections. These two zemindars, and perhaps a few others in this Circar, are, I believe, the only persons subject to the company's government who have descended from the ancient rajah families. It would appear that most of the ancestors of the other zemindars, have acquired possession within the present century.

In the Ichapour division under Ganjam, the committee of circuit often proceeded upon conjecture or private information, as several zemindars refused or declined to furnish any accounts for their inspection. It may be supposed that the zemindars in general, or upon an average, pay to government about the same proportion, that is, one-third of the gross revenue. But the zemindaries are of small extent, and many, very difficult of access, from their hilly and frontier situations. The whole stipulated annual jumma, with about twenty zemindars in this district, amounts only to about ^{one} ^{hundred} ^{thousand} ^{rupees}; but though there may be motives of policy in assessing many of them at a moderate rate, I imagine the same reasons cannot be urged for fixing the jumma of Vizieram Rauze, in a proportion so unequal to what is settled with the zemindars in the other four Circars.

I am decidedly of opinion that Vizieram Rauze ought, upon every principle of reason and justice, to pay to government as large a portion of his revenue, as any zemindar subject to the company's authority on the coast; and upon this footing, he will still have a very considerable residue for his own expenses, without great misapplication and profusion. The reduction of his numerous armed peons, and the separation of the small zemindaries now dependent on his authority, would effectually check his overgrown power, and prove essential to the proper regulation of the country. It must appear extraordinary, and is a strong proof against the present system, that so inadequate a revenue has not been realized, without balances arising, and frequently employing an armed force for the purpose; and, what is more to be lamented, the inhabitants were suffering the most cruel oppressions under Sitteram Rauze's management. In short, it must appear that this province, in common with the other northern Circars, has suffered a material decline in trade, manufactures, and population; though, if a proper management had been observed within the last 25 years, the country must have afforded nearly double the revenue actually realized, without the least oppression. But with the exception of the late Codant Row of Tallapillee, and Mahapetty Row of Pettapore, I have not heard of any zemindars who pay a proper attention to the cultivation and improvement of their districts. They trust to managers, from whom as little good can be expected as from a Madras dubail, if allowed by any collector to interfere with

with the revenue. The usual mode of proceeding has been, for the zemindars or their vakeels to attend at the chiefship to negotiate the future settlement; and conditions being agreed upon, the whole junta of zemindars, renters, dubashes, interpreters, catcherry servants, and inferior oppressors, form a league, without fear or remorse, against the devoted inhabitants. It does not appear that the provincial councils have attempted any interference, and consequently they could have very little experience of the interior management and detail of the collections in the zemindaries, which, added to their distant and stationary situation, must in a manner disqualify them, from judging with accuracy and precision of the real condition of the districts, or from what particular sources the revenues have arisen.

The principle of equal assessment should on every account be observed, as far as circumstances will admit; and upon adopting any future settlement, especially upon a plan of permanency, it must become a serious question, how far the reports of the committee of circuit should be relied on or taken as a guide, in respect to the valuation of the lands. In the present state of the country and diminished population, and from other local causes, it is impossible to prepare any standard, as a future assessment, or at least as a permanent jumma; but in those districts where the famine has raged in a greater degree, it may be necessary to allow a temporary abatement, and not to increase the present stipulated revenue for the next five or seven years, upon the expiration of existing leases. The Chicacole circar has suffered less from the drought; and an increase of revenue may and ought to be expected within that time, nearer to the proportion fixed with the zemindars in the other four Circars. The deficiency of population, under a proper mode of management, might soon be replaced, as many inhabitants would be induced to leave the neighbouring districts subject to the Nizam and other unsettled governments, if they were once encouraged by protection; and granting such privileges, as have been allowed in many parts of the country to new settlers. In case of any remission for the past or future abatement being allowed of the present revenue, it will be necessary to act with caution and a due consideration to the particular state of the districts. During the most unfavourable seasons, the country gives crops of dry grain, and if the tanks were in good condition, the inhabitants ought not, with proper care, to be exposed to any severe calamities from the drought of one year; and as the cultivators get an advanced rate for their grain, they are enabled to pay their kists to the zemindar. The burden in this case, falls upon the manufacturers and other classes, who for one year are better able to support it; but this calculation supposes that the ryots and cultivators receive their proper share, and are allowed to dispose of it, without restrictions.

A temporary drought or failure of a third or even half of the usual harvest for a year, ought not to be productive, as at present, of a famine, and claim to remissions. Such a scarcity, is generally a source of profit to the zemindars and others, by the increased price of grain; and they are better enabled to pay the revenue, than in ordinary years. It is therefore extremely difficult, and indeed impossible, without the minutest knowledge and inspection, to ascertain the amount of remissions which should be allowed from the want of rain, and in what proportion, to the different zemindars. I would ask, how a chief and council stationed at Masulipatam, without a competent knowledge of what is passing in the many zemindaries under them, can regulate the proportion, or take effectual measures for securing to the ryots the benefit of such indulgencies? Even under a vigilant collector residing on the spot, and distributing the proportion with his own hands to each village, there would be some abuses practised. The extent, however, of the late famine was such, and its effects so dreadful to the population of some parts of the country, during three successive seasons, that it may be come highly expedient to adopt some mode of relief for the inhabitants, and that they should benefit, by any abatement allowed. It would be a great delusion to suppose that zemindars in general will not exact their usual demands, without an effectual interference to prevent them; and in excuse, they may plead the present uncertain state and apprehension of being called upon for the full payment of their kists. Where collectors are stationed in the districts, government may, in times of great scarcity, declare a remission of the public revenue to the zemindars, directing them to remit an equal proportion to the ryots, and that any deviation will be attended with a heavy fine or expulsion. If this mode cannot be adopted, the collectors should at all events prevent exorbitant prices for grain; and a reasonable deduction ought to be allowed to the land-holders.

Under present circumstances, it is difficult to determine what measures to adopt.—If the full amount of the zemindar's engagements be required, under plea that he has not relaxed in his demands, and that the high price of grain has enabled him to make good his kists, he will consider it a tacit sanction for keeping up his demands in future, as well as the prices to the inhabitants; at the same time, it is well known that during the late famine, the zemindars did actually sell their grain at triple and quadruple the usual rates, and exacted the full duties on all the necessities of life. But in the present state of the country, it may be better to err on the side of lenity; and though such an example will not perhaps have any material effect on the conduct of the zemindars, yet it will obviate any pretence for future exactions.

As the chief and council at Masulipatam have omitted to report, agreeably to the orders of the board, on the subject of the balances of the preceding years, which they were of opinion could not be realized, I think they should again be called upon to state particularly what steps have been taken by them. Uncertainty with respect to such arrears or claims of remission, must be attended with inconvenience; for, whatever may be the result, the zemindars will not, until they know the decision, relax in their demands.

The present zemindary cowles in the Chicacole circar, are granted only for one year; but the agreements with the zemindars in the other four northern provinces, are for the period of

of five years, and expire in September 1794. The next leases should tend to a permanent arrangement, and to the expectation of such a revenue as the country will be capable of affording to government. I am convinced it may be greatly increased in the event of there being no war or famine, and that the districts are placed under a proper system of management. As it will be satisfactory to have the most accurate information that can be obtained without inconvenience to the inhabitants, the collectors should be directed to exert themselves in furnishing every useful document, with their observations.

In the Bara mahal, Salem, Dindigul, and Nagore districts, and such havelly lands to the northward, as have suffered less by the effects of war, famine, or rapacious renters, it might be eligible to take the first opportunity of settling for a long period for a permanent arrangement with the inhabitants. A thousand advantages must result from a plan of permanency, not only by exciting the people to improvements, but by enabling government to effect a reduction of the revenue officers, by rendering those employed of some use, instead of a burden on the inhabitants; by reducing in general, the charges of collection; by ensuring regular payments; by rendering the revenue accounts more simple; and, above all, by putting a stop to intrigue and corrupt practices.—Under the present system, and from a total ignorance of the country languages, it appears to me that, with the exception of a few instances, the management of the company's revenue has, in a great measure, been committed to

Wherever this pernicious influence has prevailed, an evident collusion may be perceived between them and the native revenue officers. It is to be apprehended their whole drift has been, to conceal the real state of the revenue from the company's servants employed, to levy undue advantages, by the payment of large bribes, or stipulating for private assessments amounting to a considerable per-centage on the public settlement, under various pleas and promises of indulgence. As far as relates to the concealment of the real produce of the lands, and fabricating false accounts, the landholders and ryots had a material interest in the connivance of the revenue officers. But if the tricks and deceptions of these people be such, that the most vigilant, able, and upright European, with every advantage of experience and knowledge of the languages, cannot entirely guard against their dishonest practices, I would not attempt any description of the abuses that must be felt, where the company's servants are deficient in these points, and wanting in zeal and other qualifications.

With respect to the other possessions of the company at the southward, (the Jaghire, including the home farms, and lands under the resident at Cuddalore,) which suffered considerably by the former war, it might be necessary to postpone any agreement for a permanent settlement, until they have recovered their former population. Agreements, however, may be made with the inhabitants for five or seven years, renewable at a proper rent; and, in about the space of 15 or 20 years, a perpetual assessment may be determined. Similar leases maybe granted in the havelly lands in the Circars, which have suffered much from the late famine and other causes. It has been represented that, from mismanagement and the oppression of renters, the inhabitants are reduced to such poverty in many parts of the havelly villages, as to be incapable of renting the land; but their present state of wretchedness, must I think prove the impropriety of trusting any longer to intermediate renters.

As the southern and western poligars belonging to the Carnatic are, in consequence of the late treaty with the nabob, to pay their peshcush directly to the company, it may be supposed that they will conduct themselves differently from what has been their former practice, not only in respect to the regularity of their payments, but in laying aside their plundering schemes, and attending to the improvement of their lands. Many of them possess the most fertile countries, and in general, by no means difficult of access, but they are very inadequately assessed, in proportion to any other persons paying revenue to the company. There may be good reasons at present, for not demanding any increase; but as in general, their present stipulated revenue does not perhaps exceed 1/4, and in some instances, 1/6 or 1/8 part of their gross collections, it may hereafter appear necessary to require an augmentation, as, in justice to the public and individuals, the principle of equal assessment should be observed among all the dependants of the same government. It is well known, that while they paid their peshcush to the nabob, the polygars were constantly obliged to pay considerable nuzzers and other extra demands, far exceeding the fixed kists. It was the policy of the durbar to adopt this mode of assessing them, in preference to an open, fair, and acknowledged revenue.

Among the many humane, liberal, and wise regulations adopted in the Bengal provinces by the present Governor General, those for constructing new works, and keeping the former in repair for the supply of water, are very important, and worthy of being followed on this coast. If such works, (of which there is not, I believe, a single instance since the establishment of the company's administration on the coast,) had been executed in the Circars previous to the late famine, a great part of the inhabitants who have perished within the last three years, might without doubt, have been preserved. It is not less deplorable that the tanks and watercourses in the southern districts, have been suffered to fall into a most ruinous condition. For example, the company's Jaghire, which abounds with works of this kind, and formed at a vast expense under the country governments, has had no substantial repair, for the last 30 or 40 years. It often happens, therefore, that even the blessings of Providence are attended with ruinous consequences to the inhabitants; for we have had experience at our own doors, that in plentiful seasons of rain, the patched and unrepaired banks cannot resist the pressure within, and the great source of cultivation is lost, which, if preserved with due care, might have served as a store, for one or two years.

Indeed,

Indeed this district, which formerly was and is still capable, from its soil and situation, of being rendered one of the most fertile spots in India, has within the last ten or twelve years, been the prey either of needy and rapacious renters, or of dishonest dubashes and native revenue officers. After the loss of 2-5ths or 1/2 of its inhabitants by the former war, it would ill bear such an accumulation of misfortunes and checks to the recovery of population. The planting of fruit-trees, and of other descriptions in the villages, so useful to the inhabitants, and advantageous to government, has been totally neglected by the renters; although the plantations were almost entirely destroyed by the enemy and our own troops during that war.

By the exertions of Mr. Clerk and Mr. Balfour, a more adequate revenue has lately been settled with the inhabitants, for three years. But, without an effectual repair of the tanks and watercourses, this valuable district cannot be restored to its former state of prosperity. The appropriation of one year's receipts, would probably effect this object completely; and I am convinced that, at the end of the present leases, the country would afford a material increase of revenue, and in a few years, more than double the present assessment. I am of opinion that this measure ought to be recommended to the immediate attention of government.

The last war commenced by Hyder Ally occasioned so great an increase of expense, and left such heavy incumbrances, that government have seldom had it in their power to spare any considerable part of their resources for useful purposes; and the same reasons must, I imagine, have operated in preventing any attempt for altering the present inconvenient mode of managing the revenue, and correcting many evils experienced under it, from an apprehension of incurring any additional expense, or any temporary diminution of the collections.—But, for my own part, I cannot perceive its policy, independent of the injustice of sacrificing the ease and comfort of the inhabitants to such considerations. It is now to be hoped that the late treaty with Tippoo, terminated in a mode and under circumstances, as honourable as the former were humiliating, will produce a long peace. Indeed, the effect it has already produced with respect to public credit in this country, is obvious.

In the execution of so important a work as the repairs of the tanks, it will be necessary to proceed upon the best information, and under proper checks to guard against collusion and abuse in the expenditure of the company's money. The head inhabitants, who are the present renters in the Jaghire, might, in the first instance, be called upon to deliver in to the collectors an account of the tanks, wells, and watercourses in their respective villages, describing their nature and extent, with their exact measurement, and the work requisite to their complete repair, with an estimate of the expense; also the grounds at present watered from each tank, and what would be the additional cultivation when the tanks are repaired, with a list of the inhabitants in each village; after which, the collectors might proceed, with an estimate of the expense of each tank, and their observations thereon, and within what period the work can be completed, without interruption to the cultivation of the country.

The chiefs and councils and residents should be directed to report the state of the tanks in the government lands in the Circars and to the southward, where others are wanted, and could with advantage be constructed. A similar report should also be required with respect to the tanks in the zemindarry lands; and as the zemindars will seldom commence such works, or at least, not until a permanent settlement is made with them, they should be undertaken by government, and their lands held responsible for the amount advanced. It appears by the reports of the committee of circuit, that several of the districts in the Chicacole circar, are watered by small rivers issuing from the adjacent hills, and that some parts of the zemindarries under Masulipatam are supplied by small channels from the Godavery and Kistnah. But it is a melancholy truth, that, with so many natural advantages, large quantities of rice are annually imported for the consumption of Masulipatam.

The survey lately ordered by government, of the rivers Kistnah and Godavery, is a circumstance which must afford the highest satisfaction to every person who feels a wish for the prosperity of the country. With the supplies furnished by means of canals from these sources, and the further advantage of tanks in proper situations, the Circars will scarcely be liable, from a failure of the periodical rains, to any material want of water for the purpose of cultivation. The expense will, I imagine, be of little consideration, even should it appear necessary to sink a large portion of the current revenue for two or three years. It is a matter that deeply affects not only the comfort, but the preservation of the inhabitants, from whose labour the funds of government are wholly supplied, and whose industry is the source of every public and private benefit.

As no measures have been adopted by government or the principal landholders, to prevent the dreadful effects of famine, by providing storehouses of grain, the inhabitants on this coast have no other dependence for their preservation in times of scarcity, than from Bengal supplies, or the scanty stores of those persons who may have kept up their grain for the sake of great profit. The prices, however, are so high on those occasions, that it is not within the reach of the poorer people to purchase it, as they have unhappily experienced, during the last three years in the Circars. It therefore becomes the more necessary to guard against the consequences of failures of the periodical rains, by providing reservoirs of water, and by preventing oppressive duties being levied on grain and provisions. Here I cannot omit repeating, that there are the strongest reasons to believe the zemindars, during the distress of the inhabitants, not only collected to the amount of their usual assessments, but levied the inland taxes on the grain imported, and even on the supplies sent by government, for the preservation of the lower classes of natives.

The precautions lately adopted by this board, should be observed, with such others as may appear more effectual to prevent abuses in the expenditure and execution of the repairs.

These objections, are perhaps to be obviated; but admitting them entirely, and viewing the measure as a matter of profit or traffic, and that the lives of the people are no more to

The department of sea customs at the presidency, and the different parts on the coast, appears to require some reform. The duties on Bengal and coast articles are abolished; but as all other imports, as well as goods exported, are liable to the payment of customs, the merchants are still subject to vexatious delays, by their goods passing the usual examinations; and as the same establishment of native servants is kept up, it will be difficult to prevent impositions. The fees to the sea customer at the presidency are fixed; but those claimed at the different stations, and which vary from each other, have never been reported to, or sanctioned by this board. Besides the fees to the sea customers, there are others which the merchants are required to pay to the native servants, and for charities under different denominations. It might be proper for this board to call for a list of the fees, as well as the duties of every description collected or demanded at each station, and such as are approved should be inserted in a register to be constantly kept for general inspection in some public part of the

the sea customer's office. If any indulgences or exemptions be allowed to particular merchants, they should be stated. As the anchorage fees and river duties on vessels produce a trifling income to the company, and are inconvenient to the merchants and owners of the small coasting craft, it may appear proper to recommend their abolition. I observe they were abolished in Ganjam, by orders from this board, in December 1788.

It is to be lamented that no maps or surveys of the districts are to be procured. Had the chiefs and councils bestowed a few of their leisure hours for the purpose, or if they had employed the talents of others which occasionally offered, they might have ascertained the geography of their own limits, with little difficulty. But I do not recollect hearing that any gentleman in the provincial councils had ever visited the zemindaries under their respective charge, unless for some hostile purpose of punishing refractory dependants, or enforcing payment of arrears. Who among them, has even made a tour to enquire into the real value of the lands, to ascertain what improvements could be introduced with respect to manufactures and agriculture, to redress grievances, or to relieve the inhabitants from oppressions, and the effects of famine? It is to be hoped, when a change takes place, that the collectors will employ themselves in such useful enquiries, and in visiting the different parts of the districts under them, for the purpose of observing the conduct of the zemindars, for affording relief to the inhabitants, and preserving order and good government.

Under the present system, every useful object appears to have been overlooked; and besides so many other defects already noticed, it is without any defined responsibility. A great part of the business is transacted by the chief alone; and the council receive his report of all personal interviews with the zemindars and others, which could not fail of producing inconvenience. The arguments used in the late suit against Mr. Floyer, are in proof on this point, as his solicitors endeavoured to show that he could not be individually answerable for any act, which had the sanction of the Masulipatam board; and that the responsibility must rest with them, and with him jointly as chief. This kind of reasoning has been urged on other occasions, according as it suited the parties concerned, and must often have been the cause of embarrassment, in discriminating on whom to fix the greater or less degree of blame. It seems a further proof in favour of an undivided authority in the detail of the collections, and the appointment of collectors.

It appears, however, to me, that no one circumstance has contributed more to irregularity, than the small salaries granted to persons in such situations. Until a few years ago, the allowed emoluments of the chief of Masulipatam amounted only to about 400 rupees per month; and to this time, the members of the provincial boards are without any allowance, and prohibited from trade, but permitted to hold different employments, such as export and import warehouse-keepers, sea customers, &c. which produce a very trifling emolument. While men were vested with a considerable trust, and so inadequately paid, with various temptations around them, few would refrain from improper channels of gaining advantages, and still fewer, who would exert themselves with zeal and ardour for the prosperity of the country. Under such a system, considerable fortunes were acquired by the chiefs, dabashes and others, and the inhabitants could find no protection against oppression. One irregularity produces another; and the evil had taken such deep root, that it could be no easy matter for any administration to put a stop to the prevailing example of preferring private interests, in opposition to useful institutions, and objects of public advantage.

If the collectors execute their trust with attention and fidelity, it will soon give a new face to the whole country, and put an end in a great measure to those calamities, of which there have been so many instances. But I am not so sanguine as to suppose that essential benefits will arise from the best arrangements, without men of integrity and experience are employed. Upon adopting the plan of collectors, many of the servants will without doubt conceive that they possess the necessary qualifications, excepting a knowledge of the languages; but this last is so requisite, that they cannot completely discharge their duty without it;—whatever may be their good intentions, they will be constantly liable to impositions; and I am really of opinion, that no permanent settlement of any district should be made, without being minutely investigated by a collector of tried integrity and industry, after a residence of a few years in it, and who possesses some knowledge of the language and of the customs of the people. Intrigue and counteraction were the only means of defence which the natives could have under a tyrannical government, and those habits will not easily be corrected under the best administration.

It becomes requisite, therefore, that the collectors should be able to speak without the intervention of a dabash. In Bengal, every European soon understands something of the Hindostany, and in consequence, the company's servants acquire more knowledge of the country, of the revenue, and of the manners of the natives, in two or three years, than they do on the coast, in ten years, or during their whole residence in India. It is unnecessary for me to say more in respect to the beneficial influence it would have, in the management of the revenue; but until some farther encouragement be held out, or a declaration be made that no person will be eligible to a revenue appointment, who is not qualified in one or more of the country languages, I despair of any great progress being made, for some time. As there is not, I believe, any dictionary of the Gentoo language, a suitable reward might be offered for the compilation of a proper work of this description, with such other books as might be useful to learners. Upon the institution of courts of justice, a knowledge of the languages will become more indispensably requisite.

The honourable Court of Directors, in their letter of the , and in subsequent advices (copies of which were transmitted to the Board of Revenue), direct that a plan should be prepared for the administration of their revenue on this coast. It was found difficult,

difficult, perhaps, to offer any general plan for a permanent settlement; which has been increased, I conceive, by the depopulating effects of the late famine in the Circars. But whatever might have been the difficulty in this respect, it ought not to prevent any member of the board from pointing out any defects in the present system, or proposing some mode of relief to the inhabitants, by the institution of courts of justice, by the abolition of oppressive demands, and by establishing one uniform system, which might be productive of subordination and tranquillity in the country. I have therefore thought it my duty to offer some remarks on this occasion, which I am sensible can only be considered as a general view or outline of the company's revenue; but they may lead to a further detail or other suggestions towards completing a future plan, of more efficacy than the present system. Should it appear that I have been mistaken or misinformed on any point, I can only say that I have acted to the best of my judgment, and that I can at least lay claim to the indulgence of the board, for offering a disinterested opinion.

I will only add, that the present appears a proper time for offering any proposition of improvement, or that may be of any public utility, as this board can depend upon its meeting with support, or at least a suitable attention from the honourable the Governor in Council; and if recommended by him to the honourable the Court of Directors, there can be little doubt of their confirmation.

(Signed) C. N. WHITE.

Appendix, No. 15.

INSTRUCTIONS ISSUED TO COLLECTORS UNDER THE GOVERNMENT OF FORT ST. GEORGE DATED IN JUNE 1791.

Extract FORT ST. GEORGE Revenue Consultations, the 24th June 1791.

READ the following letter from the Board of Revenue, with Draft of Regulations for the different Collectors.

To the Hon. Major Gen. Medows, Governor in Council.

Hon. Sir,

Under date the 10th February last, we had the honor to submit for your approbation, a code of regulations for the conduct of the board of revenue, and which you were pleased to sanction with your concurrence.

We have since drafted another set of regulations, for the guidance of the several collectors employed under this board, having selected such part of them as appeared to us applicable to circumstances on this coast, and modified, and introduced others, so as to form a system, which, properly supported, will be adequate, we hope, to the purposes of benefit to the revenue as well as justice and security to the inhabitants. Copy of these Regulations are now submitted for your approval and confirmation.

We have the honour, &c.
J^r Hudleston, T. Oakes, Geo. Moubray.

(Signed)

Fort St. George, 21st June 1791.

REGULATIONS FOR THE COLLECTORS.

Para. 1. That all proceedings or orders held or issued by the collector in the revenue department, shall be duly recorded at the time, and a diary of them to be transmitted monthly.

2. That all acts and proceedings of the collector must be done and held publicly.

3. That the collector shall not refer any complaints preferred by ryots against a renter, or other person employed under him, to such renter, or person complained against, for redress; but shall hear, examine, and decide them himself, and if well founded, shall compel the party committing the injury, to afford redress; and if the complaint should be proved to be litigious and ill-founded, he should punish such complainant according to his or her sex, rank and circumstances, and to the degree of the injury to the party complained against, by compelling the complainant to make suitable reparation to the latter, or by confinement of his person.

4. That the collector be nevertheless authorized to refer trifling complaints between ryots, or of ryots against inferior officers in the collections, to the renter, or head officer stationed on or of ryots against the collector; but that he observe it as an invariable rule, to require and part of the renter in the district; but that he observe it as an invariable rule, to require exact from the person to whom such reference is made, a regular return to the reference under his signature, and that of one or more of the principal officers of the catcherry of that pergunnah. The return to become a record on his proceedings.

5. That all summons requiring the appearance of any persons, in matters relating to the revenues, be in writing, under the signature of the collector, or of his assistant, with the approbation of the collector, and official seal. This rule is not meant to extend to the calling of persons on the spot, in the course of daily or official attendance.

6. That in no instance, the number of persons serving the summons, shall exceed two.

7. That in case of neglect, or refusal to obey the summons, the persons guilty of such neglect or refusal shall be required to answer for their conduct, and suffer a punishment according

- according to the degree of the offence, either by fine, not exceeding in any instance the sum of fifty star pagodas; or by imprisonment, not to extend beyond the term of one month.
8. That a time be limited for the serving and return of the summons, and to be endorsed upon it.
9. That the fees of the peons shall in no instance exceed one fanam a day for each man, which is to be in full of every allowance whatever to him, and the collector to punish immediately, in an exemplary manner, every act of extortion in the peons employed.
10. That the collectors be in every case, strictly prohibited from making use of the agency of their private servants, whether dubashes, mutsedies, and others, in the discharge of any part of their public duty; it being expected and required, that in all cases they shall themselves stand forth, and act as the only empowered agents of government in their several stations.
11. That the appointment and dismissal of the inferior public servants, be vested in the collectors respectively, with this proviso, that they transmit regular lists of the names of those they shall so prefer, to the board of revenue, and give notice of all subsequent dismissals and appointments, and employ none but such public and registered officers, in any respect in their official capacity, nor on any plea or pretext confer on any such public officer or servant, any private or personal trust, in regard to their personal concerns, or *vice versa*.
12. That the personal attendance of any zemindar or renter, or other person entrusted with the collections, be not insisted upon, where the attendance of a vakeel on their part, may be sufficient for the business required; every vakeel attending the collector's chattri is previously to deliver a written authority properly authenticated.
13. That every demand for rent, according to the kistbundy, be made in writing, under the signature of the collector and his official seal. The amount demanded to be specified.
14. That every collector be required to give monthly receipts for all payments of revenue into his treasury, specifying the dates on which the money was received, if at different periods, and the species thereof; and that he keep a register of such receipts, regularly numbered in his records under his signature, to be transmitted monthly to the board of revenue; and that he require of all zemindars, farmers and renters, to give receipts to their under renters, for the sums received by them.
15. That for the purpose of enforcing the payment of the collections, mahsoul peons shall be employed as little as possible; but when indispensably necessary, that no greater number of peons than two be placed over any renter.
16. That the collector, in case of the neglect of any renter in making good his kists, be authorized to put him into confinement, and in case a sum equal to one-third of the kist, be not discharged within fifteen days, to keep him in confinement until the whole is discharged, and to take his farm from him. With regard to zemindars who are in arrear of their kists, the collector is authorized to take such steps as may have been in use hitherto, to oblige them to make good their payments, but not to sequester their zemindaries, until leave is previously obtained for the purpose, from the board of revenue. That in the former case with regard to renters, the collectors do take precautions to prevent any inconvenience or loss of revenue by the confinement of such renter, by investing the peschar or principal servant of such renter, with the temporary management of the collections, or by the appointment of an aumeen for this purpose; and in that case, whoever is entrusted with this temporary management, is to collect the settlement made by the renter from the persons under engagement to him; and this is not to make any alteration in the detail of the management, until the renter be absolutely dismissed from his farm.
17. That as cases may, however, occur, in which the payment of the revenue may be protracted or delayed, from accidental causes of necessity, without any fault or neglect of the renter, the collector in such instances be authorized to suspend the rigorous execution of the injunctions in the conclusion of the 16th article, reporting the case to the board of revenue, with the reasons which have induced him to suspend the measure.
18. During the absence of the collector from his station, the senior assistant on the spot, is to have charge of the business.
19. That monthly receipts for the allowances paid by the collector agreeable to the fixed establishment, be taken by him, and deposited with the public records of his collectorship, and a register kept thereof; and that such receipts be annually, or on his relinquishing his office, transmitted to the presidency, at his option with regard to the time, unless the board of revenue should require the transmission of them, sooner.
20. That no collector, or assistant under him, or any native in the employ of any collector or assistant, shall hold, directly or indirectly, any farm, or be concerned in the revenues of any place under his jurisdiction, either as renter, security or otherwise.
21. That no collector or his assistant, or any native in the employ of any collector or assistant, shall be allowed, either directly or indirectly, to lend money to any renters, or persons responsible for the revenues within the bounds of such collector's jurisdiction.
22. That no collector, or his assistant, shall be allowed to exercise or carry on any trade or commerce, in the districts placed under his authority.
23. That whenever any aumeens are appointed by the collectors, the charges thereof shall be defrayed by the person or parties on whose account they are sent; or if to superintend the collection of the revenues, at the expense of the renters. That where aumeens are deputed for any

- any local investigation, or other purposes admitting a limitation for the execution thereof, a time be limited then, for the performance of the business of their appointment, and that they be not allowed to receive their salary, for any time beyond the limited period.
24. The collector is invariably to report to the board of revenue all such appointments, as soon as made, and the purposes of them.
25. That together with the sunnud or appointment of the aumeen, a statement of such establishment, fixing the expense, be previously settled, and delivered to the aumeen.
26. The collector to ascertain the rate of interest paid by the ryots on sums borrowed, and where excessive, to cause a due limitation thereof, reporting the same.
27. That the collector do give the most unremitting attention to ascertain the rules and rates of assessments on the ryots under his jurisdiction, and endeavour to fix upon some mode by which they may be regulated, on general, fair, and ascertained principles.
28. That he take care to collect all the records and accounts of his collectorship, and preserve them, as complete as possible.
29. That no collector publish any proclamation or order which may in any shape affect our intercourse with foreign nations, or the general constitution of this government, without an express order from the Governor in Council.
30. That in all answers to letters from the board of revenue, the collectors do recapitulate the substance of such letters to which they reply; and when they have occasion to make any remarks or allusions to other papers sent enclosed in the letter, they briefly state such parts of them, as those remarks appertain to.
31. The letters accompanying monthly or annual accounts, to contain nothing more than a recital of those accounts;—all explanations of such accounts, to be inserted at the foot of each account respectively.
32. That no collector shall authorize or suffer any tax or imposition on the renters, or owners of horses, or stop horses from passing, on any pretence whatever, or shall suffer others under his authority, to do either; and shall compel any person under his authority, against this rule, to refund the amount of the exaction so taken, and be made answerable for whatever loss the merchant or proprietor of the horse shall have sustained by such detention.
33. That no collector or assistant shall be authorized to possess or occupy ground, or erect any buildings, without previous application to, and the sanction of, the board of revenue.
34. That the board of revenue shall be authorized, in the first instance, to hear and receive appeals in matters of revenue from the decisions of the collectors, and to confirm or rescind the decision, subject however to the revision and ultimate decision of the Governor in Council, in case either party shall think fit to make a further appeal, provided that such ultimate appeal be prepared within one month from the passing of the decision by the board of revenue.
35. That in case of appeal, the decision of the collector shall remain in force, until approved or disapproved by the board of revenue; and in like manner, the decision of the board of revenue, until confirmed or rescinded by the superior board; the collector and board of revenue, until confirmed or rescinded by the superior board, to abide the event of the suit.
36. That the collector do make it an invariable rule to accompany all papers in the country languages with translations thereof.
37. That to provide against the loss of rents and confusion of accounts, from any collector being permitted to resign, it be and it is hereby made a standing rule of the service, that no collector shall be permitted to depart from his station, till either he shall have delivered over complete charge of his trust to his successor, or to his assistant, and until due notification thereof shall have been made to the board of revenue, and their sanction obtained for his departure; and this regulation shall on no account be dispensed with, unless by express permission of the board of revenue, to be separately granted for any particular case that may require it.
38. That all application from the collectors for temporary leave of absence from their stations, shall be made to the board of revenue.
39. That no collector upon any account exceed the fixed or established charges; and that he insert no charge in his treasury account, but such as may be conformable to the fixed establishment, or sanctioned by a special order of the board of revenue; which is in that case to be quoted, with the date of its being issued.
40. That no collector shall be authorized to depute his assistant upon any service for a longer period than ten days, without the express permission of the board of revenue, nor to pay the allowances of any deputation, without obtaining their previous sanction.
41. The collector is strictly enjoined to make no assessment whatever, under the name of nuzzar, saderwared, or gram khurch, but what are already established and considered as articles of revenue. Neither is he to impose, on any account whatever, any new articles of taxation upon the ryots; and if hereafter any irregular assessments, under the names of nuzzar, saderwared, or gram khurch, batta, &c. or any new taxes whatever, should be imposed by any renter, the collector, on proof of such extortion, is to decree double the amount thereof to the party injured.
42. That no collector shall be authorized to confer grants of lands, or authorize any alienations, sale, mortgage, or other transfer of landed property, without the express sanction of the board of revenue; and that he prevent all alienations, or grants of lands, by zemindars or others under his authority.
43. That no collector be authorized to give any land in farm to any European, directly or indirectly, or accept the security of any European for any renter.
44. That each collector report to the board of revenue all such unauthorized alienation as

- as may come to his knowledge; and if from the date fixed for the operation of these orders, any other should be made, he do immediately resume them, and keep them for the use of government, reporting such acts of resumption to the board of revenue.
45. That every collector shall attend to the instructions given him by the accountant to the board of revenue, respecting the nature of the accounts required from him.
46. That no collector do give credit in his treasury account for the amount of any bills or topes, or for any sums but such as have been actually received; and that he shall be held responsible for all sums inserted, as received in his public accounts.
47. That the collector do insert in his treasury account, the amount of all fees, fines, and forfeitures levied by him, agreeable to a specific list thereof, which is to accompany his treasury account; and that he send a monthly register of any deposits he may occasionally receive.
48. That the treasury accounts be invariably accompanied with a register of the monthly vouchers.
49. As the zemindars have at times been suspected of conniving at robberies and murder, or of being parties concerned in such enormities, contrary to their duty, which enjoins them to preserve the peace of the country within the limits of their respective jurisdiction, any zemindars, against whom shall in future be proved his having abetted, practised, or connived at such atrocious offences, will be considered as having forfeited all claim to his zemindary, and he proceeded against accordingly, as government may direct; and all persons who may be found in arms against the company's government, shall be apprehended and sent to the press by every collector, by public proclamation, throughout the district under his charge, and to be communicated by letter to each zemindar under his authority, requiring that the same be published to their dependants of every description, in order that no person may plead ignorance of the punishment denounced against such as are found guilty of the crimes above mentioned.
50. Whenever there shall be any of the honourable company's troops at a revenue station, the commanding officer shall on no account, of his own authority, detach any Sepoys, either singly or in parties, beyond their quarters, upon any service whatever, except at the requisition in writing of the collector of the station at which he is fixed. This order is not to be understood to impede the performance of any customary regimental services or duties.
51. The commanding officer shall not be permitted to punish or confine any person, not pertaining to his command; or any officer, commissioned or non-commissioned, or any private under his command, be permitted to lend or borrow money, nor to take any concern in any farm or securityship, or to sell or to contract to sell any article whatever, either in the district in which he resides, or in any other, or to have any dealings of any kind whatever, with any dewan, zemindar, farmer, ryot, dependant, or officer of the revenue; these orders shall be equally binding upon native officers, and on all the Sepoys and followers of the corps; and the collector is to report any deviation from this regulation that may come to his knowledge.
52. Whenever the collector shall find it necessary to detach any Sepoys for escorts of treasure, or other public duties, he shall make a requisition in writing to the commanding officer, specifying the nature of the service; and the officer shall determine the strength of the detachment, and give his separate orders to the officer commanding such detachment, for the performance of any service in such case as may require it, and no detachment shall be made without a requisition in writing from the collector.
53. That no collector shall be authorized to employ regular troops in the collection of the revenue. Such particular cases as may require the assistance of regulars, must be immediately reported to government.
54. All requisitions and instructions relative to military service, shall be entered by the collector in a separate book, to be kept for that purpose, of which he shall transmit a copy monthly to the board of revenue.
55. That whenever a requisition for Sepoys shall be made by a collector, he shall, within twenty-four hours after such requisition has been made, transmit advice thereof to the board of revenue, assigning the reasons which induced him to make it, that the board may, if the reasons shall not appear to them sufficient, give orders for recalling the detachment, or limit the duration of it.
56. That no batta be ever levied or taken by Sepoys employed on revenue business.
57. That the collectors do pay attention to all references of complaints, and to all applications or requisitions made by the president of the board of revenue, the acting president, or the accountant, for papers or accounts.
58. That no collector shall be authorized to make any advance on account of tucary, without the express sanction of the board of revenue.
59. The collectors are positively enjoined to collect the cowle amulmana fees with the three first kists of the year, and to remit the amount thereof by bills to the secretary of the board of revenue.
60. That the collector make it an invariable rule to report the death or apparent approach of any zemindar, as also the death of any pensioner, or officer paid by him; and that the pay of any deceased pensioner be not continued to his family, without the express sanction of the board of revenue.
61. That when the property of land is disputed between persons under the authority of different collectors, the land shall remain in the possession of the person holding it, until a regular decision upon the case shall pass.

62. That when persons under the authority of any collectors shall take refuge within lands under another jurisdiction, they shall, upon application from the person from whose authority they have fled, to the collector of the district where they have fled, be delivered up.
63. That no application shall be made by any collector for persons flying from his authority to that of another, excepting for officers of government; or upon specific complaints preferred against the parties flying, for balances due on accounts unadjusted; and previous to such an application, the collector shall endeavour to satisfy himself as far as possible, that the complaints are well-founded, and that the persons complained against, have not been forced into elopement by severities or extortions. On their return, the collector himself is required to enquire into and decide the complaints preferred to him, on which his application is grounded; it being understood, that no collector shall compel any ryot or other persons, not his public servants, to reside within the bounds of his collectorship, but shall permit them to settle where they please.
64. That the present Regulations, except the 19th, 28th, 30th, 30th, 31st, 35th, 37th, 38th, 39th, 40th, 45th, 46th, 48th, 50th, 51st, 52d, 53d, 54th, 55th, the latter part of the 56th, the 60th, and 70th, be translated into the country languages, and published for the information of the persons under the authority of the collectors; being all orders, injunctive or prohibitive, contained in these Regulations, to which their observance is required; and that copies of them be constantly kept in the public cutcherry of each collectorship, and be there open to the access of all persons desirous of consulting them.
65. That the collectors be directed to cause the deeds of settlement to be executed by the zemindars and renters in their presence at all times, where there is no good reason for the zemindar not appearing in person.
66. That every petition or application relating to any matter of revenue, either verbal or written, shall be received, heard, and recorded by the collector, whether dismissed or not; and the dismissal, with the reasons assigned for it, be recorded, leaving it to the party to seek further redress at the presidency, if he thinks fit.
67. Numerous petitions being daily presented to the board from different quarters, which tend to embarrass and impede business of greater importance, as without having sufficient means of decision before them, they are under the necessity of making constant references to remove this inconvenience, all petitions, being regularly signed and dated, shall be first presented to the collector in whose district the subject of complaint or representation may occur; who shall either afford redress or satisfaction to the parties aggrieved; or on the other hand, if the claim or fact is deemed inadmissible, the collector shall subscribe or affix to the petition, the causes of dismissal, and return it to the petitioner (reserving an authenticated copy for record) who, if he should think proper, may afterwards lay it before the board of revenue, who will then be enabled, from the consideration of both sides of the question, to decide thereon, and either finally reject the prayer of the petition, or confirm such part as they may judge admissible.
68. And farther, if any petitioner shall complain to the board, of the collector having refused, or unnecessarily delayed to give him a hearing, in which, if it shall be found he has been well grounded, such collector will incur their severe displeasure, however trifling the cause; and if on the contrary it shall appear that the complainant has been guilty of misrepresentation, and that his petition had not been previously presented to the collector, he will either receive an adequate punishment for such an offence from the board, or be returned to the collector for that purpose, to be made an example of, on the spot, as circumstances may determine.
69. That on the resignation of a collector, he shall deliver over to his successor every public account and document, with all original letters received, and copies of letters sent, relative to his charge: two lists of such accounts, letters, &c. are to be signed by the collector on making over his employ, one, to be delivered to his successors, the other, to be transmitted to the board of revenue.
70. The collectors are required to address the board of revenue, if they have reason to apprehend any particular inconvenience likely to arise from a literal adherence to any of the above Regulations; and they are to state the grounds of such apprehensions to the board of revenue, who are to submit the same, with their opinion, to the decision of the Governor in Council. The above present general Regulations are to be held in force from the 1st of August 1791; and the collectors are to consider them, as standing rules of conduct; any particular orders or instructions they may have received that are not revoked or superseded by the above rules, are also to be in force and observed accordingly. The Governor in Council require the strictest attention on the part of the collectors of the revenue to all and each of the preceding Regulations. And the Board of Revenue are hereby strictly enjoined minutely to attend to their execution, and to report every instance in which their observance shall be neglected, or in any manner omitted.

W. HARRINGTON,
(Signed) Secretary.

A true Copy.
The board entirely approve of the Regulations selected from those established in Bengal, and modified according to the circumstances of the several collectors employed under this presidency.

Appendix, No. 16.

EXTRACTS FROM REPORT OF MR. PLACE,

Respecting the Land Tenures in the Jaghire; dated 6th June 1799.

Collector's Report
on Land Tenures in
The Jaghire.

PARA. 69.—I draw my first arguments in favour of the hereditary right of the indigenous natives and husbandmen to the usufructuary property of the soil,—from the division of the lands into shares,—and from the appointment of a distinct class of people to record them, to note down every variation that takes place, and to keep all accounts of the cultivation and produce. As I have already said, these divisions are supposed to have taken place at the original settlement of each village, and were, to a greater or smaller number, according to the number of original settlers or of labouring servants that they brought with them: for I presume I need not explain that the latter, doomed to the meanest offices, can acquire no property in land. Had they been regulated by any other rule, villages of the same extent, would have been divided into the same number of shares; whereas, whilst one is divided into ten, another having the same quantity of land annexed to it, may be divided into one hundred shares, but all equal. Every original share may be reckoned a freehold, which although it may have been subsequently subdivided into several smaller ones; they all hold of the proprietor of the original remainder, who retains a pre-eminence over them, and to whom, I imagine, they were originally considered to owe service: for his right of pre-eminence is still so tenaciously asserted, and so unequivocally acknowledged, that when making the late settlement of the jaghire, a few meerassadars only of the villages, where I knew them to be very numerous, appeared to rent them. I was told that these were the proprietors of the original shares: that all others were sub-meerassadars, and would agree to whatever terms their principals entered into: and although I thought it proper that all should give their consent personally, or by writing, yet I found that the sub-meerassadars invariably considered themselves dependent upon the proprietor of the share, from which they had ramified, if I may use the expression. The village of Poolah, for instance, was originally divided into four shares, which stand upon its records, and originally held by four proprietors or meerassadars, but from those causes which, in all parts of the world, occasion, in the course of time, a greater diffusion of property, there are thirty meerassadars; yet the original division into four shares is preserved, and not multiplied into thirty. Ask any one of the thirty, into how many shares his village is divided, he will say four: ask him, how much meerassassee, or how much landed property he has in the village, he will say an half, a quarter, a sixteenth, or any fractional part of a share. The village of Damerlah, on the other hand, is divided into 160 original shares, but is now enjoyed only by twenty-three proprietors, who are registered, as holding so many shares and fractional parts of a share. But although the sub-meerassadars are thus considered subordinate to their principals, this is all the difference between them; for they are equally entitled to participate in those fees and privileges which, as I shall show hereafter, mark the distinction between a meerassadar, or actual proprietor, and a pyacarry, or temporary cultivating tenant. This, perhaps, will convey a distinct idea of the terms meerassassee and meerassadar; and the system bears so strong an analogy to feudal tenure, that mankind, when formed into societies, seems to have been intuitively directed to it: it is indeed the doctrine of confederacy and subordination, calculated to impress upon the mind, that individual property is invariably subservient to the purposes of the community, and conditionally held of some superior. By the feudal system, the great feudatories held of the king; and the lesser owed service to their superior lords. The whole, afterwards, were denominated freeholders. Here the original meerassadars held also, of the sovereign, and the sub-meerassadars, of them: and all, I think, come properly under the definition of freeholders, and are equally entitled to hold their property on the same terms.

70. In the course of the various revolutions that have happened since the original settlement of the villages, it may be supposed, that their division into shares, has been frequently changed. Whole districts were desolated by the cruelties and arbitrary exactions of the Momedan governments, and the entire population of them fell into a temporary or a permanent state of servitude, to some other parts of the country, for protection. If the whole returned to their native villages, they retained of course their former customs: but if partially, after any great lapse of time, or if the villages were settled with new inhabitants, these circumstances directed their future customs, as to the establishment of shares, still more, if the lands had by long neglect, been again overrun with judge. But reverence for the customs of their forefathers and predecessors, if they could be discovered, for the most part, influenced their adoption. In the course of my management in the Jaghire, I have had occasion to settle villages of all descriptions, and have found this attachment to ancient habits and institutions, invariably prevail. Where remembrance of them was preserved, I adopted them, as far as was practicable; but in cases where none was to be obtained, that is, where the lands had grown entirely into disuse, and nothing more was known of the villages to which they belonged, than the name, the division of them, was regulated by the abilities of those who were to be settled on them. As it

70. In the course of the various revolutions that have happened since the original settlements of the villages, it may be supposed that their division into shares, has been frequently changed. Whole districts were desolated by the crackles and arbitrary exactions of the Mahomedan governments, and the entire population of them removed either temporarily or forever, to some other parts of the country, for protection. If the share returned to their native villages, they retained of course their former customs: but if partially, after any great conquest of time, or if the villages were settled with new inhabitants, these circumstances directed their future customs, as to the establishment of shares; still more, if the lands had by long neglect, been again overrun with jungle. But reverence for the customs of their forefathers and predecessors, if they could be discovered, for the most part, influenced their adoption. In the course of my management in the Jaghire, I have had occasion to settle villages of all descriptions, and have found this attachment to ancient habits and institutions, invariably prevail. Where remembrance of them was preserved, I adopted them, as far as was practicable; but in cases where none was to be obtained, that is, where the lands had grown entirely into disuse, and nothing more was known of the villages to which they belonged, than the name, the division of them, was regulated by the abilities of those who were to be settled on them. As it

Collector's Report
on Land Tenures in
The Jaghirc.

No. 16.] The Affairs of The EAST INDIA COMPANY.
 was deemed essential by the inhabitants, that all the shares should be equal, I conformed to
 preceding usage; and they agreed among themselves, to take one or more, or only a fractional
 part of one.

71. It may perhaps at first sight be thought that the office of *curnum*, being that which I said a distinct class of people is appointed, whose duty is to register the meerrassadars or proprietors of the village; to note down all changes among them; to attest all deeds of sale, transfer or assignment; and to keep an account of the cultivation and produce of the village, at the will of government, and that it is instituted, because, as they may argue against the inheritance of the lands, and be occupied promiscuously by the inhabitants of that or any other village, it is the more expedient to have such a check. The office itself, is known to be hereditary, so long as the duty of it, is faithfully performed; and to be mutually for the interest and convenience of the government and the subject. Every office besides implies a compensation; and it could neither be hereditary nor compensated, if the lands were precariously held. The caprice of the inhabitants might give them a preference for the lands of another village; and any temporary dissatisfaction might prompt them to remove, if their interest expired with the harvest. The lands being forsaken, (for it might not always be possible, to persuade other inhabitants to cultivate them,) the office of *curnum* could be no dependance, and he would also forsake it to find subsistence elsewhere. I have made use of the word *meerasssee* to express this hereditary property, because it is in more familiar use; but *cauniatthy* is the proper term, as I have before shown, among the natives, to denote the interest which they possess in it; and by its signification, conveys a self-evident proof of this right.

72. I draw my argument, secondly, in favour of the hereditary right of the husbandmen, from the tanks and other immense works that have been constructed for the purposes of cultivation. If the division of the lands, and the office of curmum are received as testimonies in favour of the hereditary property of the inhabitants, these expensive undertakings argue in favour of the intention of government, that it should be hereditary; for it is absurd to imagine that they would have been constructed, without a sufficient assurance of the attachment of the husbandman to the lands that they water; and this attachment, as I have already said, and shall further illustrate by positive example, is to be given only by permanent possession, and a total freedom from restraint, in the use and transfer of property. I might indeed here put the question immediately home, by asking,—if under an impression of the precarious occupation of the lands, the very large sums that have been laid out upon the tanks and watercourses the last four years, would have been expended? These are, I think, such self-evident proofs as are superior to all argument.

73. Thirdly, I deduce the position, from the two discriminating terms made use of, to express the two descriptions of husbandmen in whose occupation the land may be, of *meerassadar* and *pyacarry*, and from the usages that obtain among the natives themselves, under a conviction of the privileges appertaining to these different tenures. If the first of these terms, as I have already endeavoured to show, is definitive of that class of husbandmen who have descended from, succeeded to, or stand in the place of, the original settlers in the villages, that is, real proprietors; the latter, must be expressive of another class, who have a different interest in the land, less than that of proprietors. A *pyacarry*, accordingly, means a husbandman who cultivates the land of another, either for one or more years, by agreement, but mostly for one only, as leases do not seem formerly to have been in use; and having only a contingent interest in it, as an incitement to exertion, he him to bring part of his labours from his own village, or as an incitement to exertion, he receives one half of the produce, which is, generally speaking, a greater share than a *meerassadar* receives. If the *meerassadars* are capable of cultivating all their lands, a *pyacarry* will not be admitted; nor can he, on any account, in that case, have a preference from any competent authority, without a palpable injustice to the others.

meerassadar receives. If the meerassadar, on any account, is pyacarry will not be admitted; nor can he, on any account, to the from any competent authority, without a palpable injustice to the others.

74. There are, however, many instances, where pyacarrys bear exact analogy to the copyholders of England. The latter, it has been shown, derived their title to their estates from long residence and occupancy of them, and thence were enabled to prescribe against the lords of whom they held them, even before the statute of Charles II. which gave them a property in land, although originally mere tenants: they could not, before this, be compelled to relinquish their lands at the lord's will, if they continued to perform the services, that is, to pay him the rent, into which all services were for the most part resolved. Yet their subjection to the lord is, even to this day, so clearly preserved, that a copyhold does not pass from one man to another, by the common rules of alienation, as in other estates; but must be first surrendered back to the lord of the fee, on which it is dependant. So the description of pyacarrys here mentioned, enjoy the right of cultivating the soil by prescription, themselves and their ancestors having done so, for many generations. They cannot be forced away from the village at the will of the meerassadars, who must assign ground for them. But they cannot sell, mortgage, or transfer, for a valuable consideration, their right; for it consists in the use only, and not in the substance of the soil. Their heirs succeed; but, in default of them, the lands revert to the meerassadars. This, however, to be considered the law, as it originally stood with regard to such property; for, on account of the reduced state of population, these pyacarrys, I believe, are allowed to call in others, and to appoint successors. Still the right is never a subject of bargain and sale. They receive a share of 45, instead of 50 per cent.; because, although they have no more than a contingent interest, yet it is improved at least into a life estate. But they do not, in any shape, participate in the fees and privileges of the meerassadars, to whom, on the contrary, they pay fees.

75. There is yet another description of pyacarry, or rather perhaps of servants, who also may be compared with a copyholder. They are found in fertile and well-watered villages, the

the meerassce whereof belongs to Bramins, who being forbid to cultivate the lands themselves, must employ servants for that purpose. The labouring servants are for the most part *piriars*, who can by no means acquire property in land; and I have not yet met with an instance of their having done so. They receive wages, partly in money and partly in those fees, which I explained in my report of the 6th October 1795, called *cattavassum*, and if not the slaves of the meerassadars, renew their service every year. But the other class of servants are men of the *pulle* cast, and, either by custom or rule, have an hereditary right of service under the meerassadars, and are entitled to one-third of the share which the latter receive of the crops. The meerassadars, in this case, receive the *cattavassum*. Madranticum affords a very curious example of the preservation and assertion of this right. Previous to the repair of the tank, it is not known how long the lands were cultivated: but so soon as this work was completed, the descendants of many families, who had formerly been the hereditary servants of the Bramins, claimed and were admitted to their inheritance; although in the intermediate time, they had taken up other occupations, and might be supposed to have forgot it. The office constitutes the inheritance, like many offices of the feudal system. It might of course be relinquished by the occupant, who by that means, broke the succession; and in failure of heirs, it rested with the meerassadar to appoint others or not; but this, also, cannot be sold, mortgaged, or transferred.

76. It may be better perhaps to mention now, than hereafter, one very striking resemblance that this country affords to the feudal system, regarding servants; and as I could not quote those of Judge Blackstone. In my report of the 6th October 1795, I slightly mentioned them, and intimated my intention of making further enquiry into their circumstances; but it would now be difficult to institute any investigation into their origin; and is one of those things that we must be contented to know existed with the Hindoo constitution, without assigning a reason, or discovering a cause.

77. "Under the Saxon government there were, as Sir William Temple speaks, a sort of people, in a condition of downright servitude, used and employed in the most servile works, and belonging, both they and their children and effects, to the lord of the soil, like the rest of the cattle or stock upon it."

78. "These villains belonging principally to the lords of the manors, were either villains *regardant*, that is, annexed to the manor or land; or else they were *in gross* or at large, and transferable by deed, from one owner to another. They could not leave their lord, without his permission; but if they ran away, or were purloined from him, might be claimed and recovered by action, like beasts or other chattles. They held, indeed, small portions of land, by way of sustaining themselves and their families; but it was at the mere will of the lord, who might dispossess them whenever he pleased."

79. Slaves of this description, are very numerous all over the country; and are, I think, preferably situated to servants more at liberty, who also, from the constitution of their religion, are very little better than slaves. I have seen that the masters of the former, take an interest in protecting, and in marrying them; for their offspring is in fact, an increase of their own property.—nay, so contented are they with the treatment they meet with, that but very few instances have come within my knowledge of their desertion, when they have been claimed in the manner stated in the quotation; and but one, where it has been so tyrannical, that they were not to be prevailed upon to return. One man, a nattawar in Poonamallee, lately dead, possessed four hundred families of slaves. Reduced by the improvidence of his father to great distress, he could employ only about one hundred; but so strong did the attachment of all the rest remain to him, that although they had for the most part, engaged in the service of European gentlemen, and of myself among the rest, had he possessed the means of subsisting them, they would voluntarily, or with very little persuasion, have returned to him. The servants of the *vellalers* were antiently all slaves, and I believe it is only with such that they are now found. Perhaps it was thought to be politically necessary that they should be made slaves, on the first peopling of the Carnatic.

80. But to resume my subject. The striking contrast between a meerassadar and a *pyacarry* of any description, fixes, I think satisfactorily, a right to the substance of the soil in the former: for if he had no more than a right to cultivate it, or only a preference in the cultivation, it would be equally to him, as to the *pyacarry*, a thing of no real value.—Whereas the meerassadar sells, mortgages, gives away, or leaves his lands to his posterity, which the other, cannot; at least, he cannot do that which constitutes value,—he cannot sell or mortgage them; nor would he, but for the low state of population, be allowed to give them away, or appoint his successors in default of heirs.

81. This idea of property, I conceive, can never have rested on a surreptitious title. It must either have been acquired by a positive grant, or conceded upon the principle of that compact which binds society together, by which every individual establishes in himself, a right to use his property, liable to those demands which the state has, or may have upon it. If it had been a pretended title furtively set up, doubts and suspicions would somewhere have betrayed it; and we never should have seen the natives so tenaciously assert and challenge enquiry into their rights regarding it; nay, if they harboured a suspicion that it was a thing of which they might be deprived, without infringing justice, it is impossible that they would buy or sell it, or that they could consider it the most substantial security for borrowing and lending.

82. *Meerassce* then is the ultimate and the largest interest that they can covet or can have in lands; and the force of its operation upon them has, on numerous occasions, been as strongly exemplified as in the enfranchised villages of Poland; and if it bears a construction different from that which I have always given it, and which it has, in the common acceptation

tion of the natives themselves, I can only hope to be excused for having mistaken the rights of government, by the beneficial effects of the illusion.

83. The war of 1780, and the famine which it occasioned, I need not say swept off a great part of the population of the Jaghire, whereby the lands of most villages were partially or wholly left without proprietors. Parents, children, and relations were, in some places, extirpated. In this state, I found many parts of the Jaghire; but when the system of village rents was to take place, it was indispensable to assign meerassadars to the unappropriated lands. Without it, I found that they could not be rented; but the idea of permanent property was such an inducement, that I was not only able to fill up the vacant shares, but to convert the most stubborn soil, and the thickest jungle, into fertile villages. Give the meerassce, and we will both rent the lands and employ all our labour to make them productive, was the common observation; but without it, as we can have our choice of land, we will cultivate only that which will yield us the quickest and the largest product.

84. But besides the contingency of extinction by death, other causes may call forth the exercise of this sovereign privilege. Voluntary relinquishment is one; and many acts may be done contrary to the tenure by which property is held, amounting to a forfeiture of it, as when the land is wilfully neglected: for as the public revenue is drawn from it, public embarrassment in that case ensues, and it is incompatible that the state should be exposed to injury, by individual caprice. One of the first duties of the sovereign, is to neglect no means of redering the land under his obedience, as well cultivated as possible, and not to allow either communities or private persons to acquire tracts of land, in order to leave it uncultivated.—Upon all these occasions then, the privilege appearing to me so inherent, and the exercise of it so indispensable, I had no scruple in giving covele for the unoccupied meerassce. To those who would consent to accept it, I gave it "to them, and their heirs for ever, so long as they continued in obedience to the Circular, and paid all just dues:" in which words, are comprized all the duties they owe, and the conditions they are to perform. The effect hereby produced, I shall have occasion to explain hereafter.

85. Lastly, the right of the meerassadar to the property of the soil, is established by the Gentoo laws themselves. The translator makes a very obvious and just remark in his preface or commentaries, that "the code begins with regulations for that which, is one of the first cements of civil society, the mutation of property," by which I suppose he means security in the possession, and free agency in the use of it. The laws speak of property and effects, and of estates real and personal; and the first chapter ordains that money shall be lent on pledge, security, bond or witness, the two first of which are to answer the payment of the debt, and the latter to prove its validity. Now these distinctions are perfectly conformable with our own ideas and our own laws; for although every thing that belongs to a man may be called his property, in common language, yet when the term real is prefixed, it defines it to be that substantial kind of property which exists independent of himself, and which he cannot annihilate or destroy; on the other hand, personal property means that which is produced by a man's own labour or industry, and absolutely at his disposal. His money, his goods, or his chattels, may pass away from him; but his land remains for ever. I apprehend also the terms pledge and security will be most aptly applied to those two kinds of property, in the same order; for although property real and personal may be considered either as a pledge or a security, yet the word pledge conveys an idea of solidity most adapted to land or real property. It may be said also, that security does not always mean an actual deposit. A man may borrow upon the security of another; but it is the property of this man, the wealth which he is known to possess, that becomes the security, and not his plighted faith; for it is to answer the debt.

86. The Gentoo laws regulate the division, which a man among his sons, or which his heirs shall make among themselves, of his "glebe land, orchard, houses, rents, &c. of his estate real and personal." They permit him to mortgage his land as a pledge for debt, and even to sell it.

87. page 83. "A father shall not so give away or sell the effects and glebe belonging to himself, or to his father and ancestors, as that his immediate dependant should be distressed for want of victuals and clothing; if reserving so much as is necessary for the immediate food and clothing of his dependants, he should sell or give away the property, he has authority so to sell and give away." He could not sell or give away that to which he had not a permanent right; and as his sons may succeed to his estate, property in land, as well as other things, I conceive, is clearly made inheritable. I might quote many more passages, in support of the position; but unless any imputation, which I have never heard of, lies against the authority of the code, this will be received as sufficient.

88. The only objection that presents itself against the inheritance of land is, in the use of terms glebe and glebe land: but I think it is very easily explained away. If they are to be understood in the same acceptation as they have been among ourselves, with whom they signify those small allotments of land which belong to the clergy, village *maunians*, which bear the nearest assimilation to them, must be meant. But when lands are in a state of villainage, that is, divided among the resident tenants, these terms mean each man's particular portion of the lands of the village; and in no other sense than this, can the Gentoo law be made to apply; for the *maunians* of the meerassadars are often so small as not to be divisible among them, still less to admit of the operation of the law, in other respects.

89. "If a parcel of land hath not been divided among brothers, they all shall receive equal shares." The village of Madranticum consist only of 202 *cawnies*. Supposing fifty-two meerassadars; and their *maunians* consist only of 202 *cawnies*. Supposing the

Vattel.

Gentoo Laws

the mecrassee to be equally divided among all, and any one man to have five sons, on his death they would divide a little more than ten goontahs each, or 640 square yards; the next subdivision would leave two goontahs, or 128 square yards, upon the same scale; and in the course of a short time, the property would be indivisible. In many villages, much larger than this, the mecrassee manumiums are not a tenth part, belonging to perhaps a greater number of mecrassadars: so that this kind of property is too diminutive to be an object of legal regulation; and in some, there are none at all: and we cannot suppose a law to be made for a nonentity. Besides, the Gentoo laws prescribe what is to be observed, in cases of the mortgage of "as much land as will serve for the maintenance of one man for a year." Now I don't know an instance where any man's proportion of village manumiums, will do this; and it seems intended for wise purposes, that they should not; otherwise he would cultivate his manumiums, and leave the other lands waste. Rules are also laid down for sons building themselves houses and making gardens "on their father's land," to which uses, manumiums cannot be applied; for they belong to the mecrassadars at large, and are never parcelled out among them individually.

90. But not to weary with anticipating more objections; by mecrassee manumiums, I must be understood to mean only those which belong to the proprietors of the whole lands of the village, and not what are set aside for the various village servants, to whom they are often an adequate subsistence, but which do not come under the law in other respects. These village servants, are respectively mecrassadars of their office, to which the manumiums are attached, and cannot be sold or separated from it. But the first mentioned description of manumiums, I have not found to have any other design, than as tokens or attestations of the right of property in the lands. This may be said to stand in the room of title deeds; for when a man has no other proof, he rests his right upon having received his proportion of the produce of the manumiums, or if there are no manumiums, upon having participated in the *cawny semah*, which has been explained in my report of the 6th Oct. 1793, and is set apart with the same intent; and such is so evidently the construction among the natives themselves, that although a man by other pursuits, may be induced for a time to relinquish the cultivation of his lands, he will appoint a gomastah or attorney solely to receive his proportion of one or the other, or both, where they exist together, if he means at a future day to resume it. A very extraordinary instance of this occurred, in making the late lease. A man had removed from his ordinary village to some distant part of the country; so long ago, that it became almost a waste, and indeed acquired the appellation of a desolate village. This gomastah appeared, and clearly proved having received the produce of the manumiums and the *cawny semah*, when any cultivation had been carried on by virtue of due powers; but could give no information of his constituent, whom therefore, after having allowed him a sufficient time to assert his right by public notification, I considered to have renounced it altogether.

91. Under all these circumstances, I think it must be admitted that the mecrassadar has an undoubted hereditary property in the soil; that he derives his right originally from the sovereign, to whom he acknowledges obedience, and the render of a stated proportion of the produce, as the tenure by which he holds it; that under this impression, he uses it, as may be most for his advantage; and that by law, he considers that right sacred and unalienable, so long as he performs the condition annexed to it.

94. Were I called upon to define the term mecrassee, and its properties, I think it bears exact analogy to a fee. I would call mecrassee, a freehold estate of inheritance; and a mecrassadar, a tenant in fee simple, holding of a superior lord, on condition of rendering him service. This lord is the Circar; his estate, the usufructuary right of the soil; and the service he owes, a render of a stated portion of the produce of his labour. This definition applies equally to hereditary officers, to the polijar, curnum and others, as to the proprietor of the land.

96. But even admitting the right of property to the soil, to have been a positive grant from the sovereign to the mecrassadar, it is as well confined to him, as that of the freeholder to his estate in Great Britain; and in the room of the title deeds, his right is supported by a much more lasting evidence, the land itself; which, besides what has been already spoken of, testifies in another way, to his favour; namely, that every native takes one of his names from his family village. If a preference in the cultivation is all that belongs to him, it must so often have been denied, and occasioned his removal, that he could have felt no attachment to his native soil, and there could have been no necessity for the distinction between a mecrassadar and pyacarry; the latter of whom, comes I think nearer to the situation of the tenant of an estate; for he to whom the preference of cultivation was given, became in that case, the mecrassadar. Hereditary residence, however, and a precarious subsistence, do not well coincide: a man continues to live where his father lived before him, only because he succeeds to certain rights and privileges, which constitute his estate, and of which he cannot be deprived, but under those circumstances, which, by the laws of his country, amount to a forfeiture; and he has so well grounded a confidence in the justice of those laws, that the forfeiture is made to be his own act, if it takes place.

97. Lands cannot be alienated without a written instrument; because both the sovereign and the subject have a mutual property in them. Each, however, may alienate his own, and the other is not affected. The sovereign may part with his interest in them, but the usufructuary right remains with the subject; and all that the latter can sell, mortgage, or give away, is the enjoyment of the profit, after paying what is due to the sovereign; and it is a right so well defined, so clear, and so thoroughly established in the mecrassadar, that I must again repeat, without it, the country never could have attained such a pitch of wealth and fertility, as formerly distinguished it. Alienations of land, however, by written

written instruments, are not peculiar to the Mahomedan governments; for I have met with patents granted by Hindoo princes. But there is one kind of alienated land, which has its origin entirely in the former, I mean *sunnud mauniams*, or rather, as they should be called, *sunnud enoums*; for mauniam is a Shan-crit word, and sunnud, a Persian. They are small portions of land held by sunnud, or order, renewable from year to year; and if they are not so renewed, the title ceases. I conceive them to have been at first given, in are not so renewed, the title ceases. I conceive them to have been at first given, in liquidation of pay to servants and dependents, as well as for the expenses of mosques, and for the subsistence of those who attended them. One man got orders for three or four years successively, on the same village; and hence, establishing a sort of usage, he claimed the issuing of the sunnud, as a matter of right; but to this day, he can receive nothing, without a renewal by some competent authority. Sunnud mauniams are still distinguished in the accounts from *turrabuddy mauniams*, which include those of all kinds; that is, to mecrassadars, whether of the lands or offices; to pagodas, and whatever was set apart at the original measurement of the lands of the village, as the term denotes.

98. If the mecrassadar has no other interest than is vested in him, according to the acceptance of government, it is in fact none, when examined into. Preference is no more than a priority in choice; and choice implies a power of rejection; so that a preference of cultivation must suppose a competition, open to all offers, and may be given indifferently to any man. Meerassee, therefore, in this sense, is no more than immediate occupancy, and mecrassadar, the present tenant.

99. Change this preference into a right of cultivation, which shall exclude competition, so long as the occupier of the ground has the means, or is willing to cultivate it,—still it is no right, unless the demand upon his labour is defined, so as to leave him a surplus or profit, which shall constitute a certain dependance or estate. This brings the question exactly to what I have laid down; that mecrassee is a right to use the thing, and to enjoy it, so long as the condition annexed to that enjoyment is performed; in other words, so long as the rent is paid in money or in kind.

189. It is a fundamental maxim in the practice of the natives, that a pyacarry is entitled, generally speaking, to one-half of the produce of his cultivation, after setting aside the fees of different kinds, payable out of it. There are different kinds of pyacarries, as I have before shown; but their share is universally higher than that of the mecrassadar in the same village. The word pyacarry, or rather payacarry, is a compound Persian word from pay *پای* the foot, and karidum, *کاریدن* to labour; or, as others say, kish, kar, kurdun *کش کار کردن* to cultivate; signifying, a man who journeys to his work or cultivation. The Hindoo and Malabar word for this description of cultivator, is *succowashee*, which signifies technically, that not being bound to any particular spot, he may take what belongs to him, and go where he pleases.—In fact, a sojourner, a resident pyacarry, that is, such as I have assimilated to a copyholder in England, usually cultivates and makes his dwelling near them; but having a life estate in them, he receives no more than 45 per cent of the produce, as may be seen by the old accounts which I furnished of Outramalore. The pyacarry who cultivates from year to year, having only a contingent interest, which may expire with the harvest, it is necessary to hold out some additional incitement to him. He is usually brought from an adjoining village, where he has mecrassee, and of course will not bring any part of his labour from that village, unless some extra advantage, which he cannot there have, is given to compensate him for doing so; he therefore receives 5 per cent. more than the resident pyacarry, or 50 per cent. of his cultivation, after setting aside fees. If he receives a higher proportion than this, it is under the sanction of specific agreements for the culture of waste or very poor lands. The mecrassadars having the choice of land, always cultivate that which is nearest to the village, unless select spots here and there are found, whose fertility will repay them for going to a distance.

190. This, therefore, which is an usage established by themselves, becomes a fixed principle and criterion by which to judge of their genuine rights; and it is further established, by the fraudulent practices which I have before had occasion to observe were used in this respect. A man would enter one part of his cultivation in his own name, as mecrassadar, and the other in a borrowed name, as pyacarry; because in the first capacity, besides his share of the crops, he participates in the fees that mecrassadars collect upon the cultivation at large; and in the latter, he receives a higher warum than as mecrassadar he was entitled to. It was no unusual thing to keep the name of a mecrassadar upon the accounts, who had been dead perhaps fifty years, because it gave an opportunity to his successor to claim a higher share, under pretence of being only in trust of his mecrassee, which he cultivated as pyacarry, whilst at the same time, this successor was his son and heir, and being known as such among the inhabitants of the village, lost none of his fees. The excuse given for this was, that it was *mamool* to keep the name of the deceased upon record.

191. Such a counterfeit, argues that the share of the pyacarry is the highest that can in general be divided; and as most villages had at some time or other, admitted this class of cultivators, so it afforded for the most part, a good rule for establishing that of the mecrassadars; or, if there were any exceptions, villages under the same circumstances, supplied the defect. But as encroachments had been proportioned to the opportunities of making them, so they were various and fluctuating. In some, they had been enormous, in others, moderate, and in a few, there did not appear to have been any; but as the discovery of the old accounts has since shown, always subject to the caprice and favour of the Circar and its servants; so that no degree of encroachment had been so uniformly observed, as to grow into established usage or prescription. When, therefore, the inhabitants laid claim prescriptively to any particular rate of division, their title was destroyed by evidence of a different usage. Being introduced by the voluntary consent of the inhabitants themselves, it must be supposed to have

have been regulated, so as to leave him a reasonable compensation, and no more; for if he demanded more, he was not allowed to cultivate the land. There are particular situations in which he receives both more and less; but in the one case, it is by express agreement from year to year, or for the lease, and in the other, in conformity with local customs affecting particular villages. In all other cases, even if he makes no previous agreement, he is always considered entitled to half the produce, after deducting fees.

192. This rule then, with respect to pyacarrs, raises such an implication, and affords so strong a presumption against the just claim of the mecrassadars, to so high a share as they receive, as supersedes the necessity of any other proof. A contingent interest must have some extraordinary compensation to balance the disadvantage, which the termination of it may occasion; and it is for this reason, that a tenant in Europe will be satisfied with a moderate profit upon a long lease, and that the landlord must concede to him higher advantages, for a short one.

193. There can be no doubt that the share of the pyacarry has gradually increased since the days of Saadat Ullah Cawn; for if, generally speaking, the mecrassadar's proportion was thirty-five per cent. at that time, a very little more, may well have been a sufficient compensation to the former. And although I am of opinion that even less than the average of the present times, would both repay his labour and afford him a profit, yet it is the best criterion to follow, as having been determined by circumstances into which no enquiry can now be made; and because it is marked by general acquiescence and contentment. The rule also does not seem to be confined to the Carnatic, for independent of Bengal, it appears, by Tippoo's revenue regulations, to extend to the Mysore country, where the produce of land of a certain description—*hissa*, is equally divided between government and the ryot;—and it is notorious that Tippoo pays the strictest attention to the situation of the husbandman.

194. By what I have said, it must be very manifest that reference to so distant a period as thirty or forty years, for establishing the just shares of the inhabitants, must either be impossible or inconclusive.—If practicable, as some villages may be supposed to have enjoyed a greater, and others a less degree of the favour of the Circar and its servants, they would consequently have made proportionate encroachments; some ~~also~~ might be labouring under their displeasure, and altogether deprived of the advantages, which by connivance they had once gained; so that so fluctuating a system, in all likelihood, would have been far from giving universal satisfaction. If a further retrospect was had, namely, into the days of Saadat Ullah Cawn, the same shares which they then enjoyed, would in these times, afford them no more than subsistence.—Both therefore, only offer a choice of difficulties; whilst in taking their own practice, as it has grown up and been established by the concurrence of various circumstances, as the basis of their just rights, I have done that which seems the least objectionable, and is the most agreeable to themselves.

195. A mecrassadar, therefore, must be understood, in general to have a right to no more than 45 per cent. of the produce divisible between him and the Circar; except in certain situations, as follow;

196. First,—In lands which are situated under small tanks, holding from one to two months water, where the crops being dependent the first part of the season on timely rains; and the latter, on a sufficiency of water being retained in the tanks till they are matured; disappointment sometimes occurs;—the mecrassadar receives 50 per cent.

197. Second,—In high ground, under large tanks, where small picotahs are used to draw water to the crops, after the rains are over, he receives 55 per cent.

198. Third,—In situations where long picotahs are used throughout, he receives 60 per cent.

199. If he any where gets a higher share than this, it is by virtue of cove granted to him for particular reasons; as, to bring waste land into use.

200. Although it is natural to suppose that encroachments had been pretty general; yet considering the decrease of population, and the privation which the country has suffered of other advantages, particularly in the article of manure, which affect the abundance of the crops, I made no reduction below 45 per cent.; but if I found the customary share less, I allowed it to remain so; for it was fair to presume that the inhabitants thought it sufficient.—It is accordingly, chiefly in those villages which are watered by channels from rivers, and from natural springs, which run more or less, and consequently the cultivation is carried on all the year round, that it varies from 40 to 45, but for the most part, stands at 40.—Below this, it is not found in ten villages throughout the Jaghire, and those mostly in the Ponnary district.

201. These are the general directions which regulate the shares; but a variety of peculiarities may be imagined, which affect particular situations, and cannot be detailed; unless therefore I should be thought not to have carried my researches to the depth that they will admit; and that the matter should still appear to rest upon insufficient proof, a more minute detail will not be required, since every thing material resulting from this principle, is clearly shown by the *terwa* of the last lease.

202. What I have already noticed, must be always remembered; that besides the portion of the produce which the inhabitants divide with government, their fees of every description are inviolably preserved to them; for without these, I am persuaded that nine-tenths of the produce would not suppress complaint, for the reasons which I have already given, that they are the tests of property; and however complicated they may be, still they are perfectly understood by each inhabitant, and on the receipt of them, his idea of right and justice depends.

203. They form a part of that system with which he is familiar; and however they may seem

seem bewildered in inconsistency and confusion, yet, referring to rules and principles with which he is acquainted, he is inspired with confidence, and litigation is obviated.—In a country where the law, in most cases, is determined by the evidence of custom, either as it is practised or preserved in the memory of the natives, the violation of the most trivial usage should be avoided; and however desirable simplicity may be, certainty is of much more importance.—To alter a system to which they have been enured, in all likelihood through a series of several generations, is attended with danger; for, to give it effect and durability, their habits, prejudices and sentiments must be changed; and by far the greater probability is, that in attempting this, diffidence, chicane, and misery, will supply the place, of confidence, honesty and contentment.—Innovation is always impolitic, for men cannot in an instant by any, even the strongest incentives, be reconciled to it; and until they are, both their public affections and their industry will be obstructed.

212. It is not easy to imagine a society without one or more members, who shall take the lead in the conduct of its affairs, still less is it to be expected, where, as in this country, society, united by the bonds of religion, is, by that sacred obligation, independent of the operation of nature. Each sect under the controul of its superior, each, it may have been observed, has its patriarch both in spiritual and temporal concerns, chosen by themselves, and the latter, often hereditary when the son or next heir has, or promises to have, those qualities which befit him for the office. As in every sect, so in every district and in every village, there are leading men who direct the rest; but that ascendancy which was once gained by the reverence of character for the peace and good government of the society, I believe has been often coveted and exercised, for a very different purpose.

213. When the inhabitants saw that the whole scope of the nabob's management tended to prey upon the vitals of the country when justice; was withheld; every degree of extortion practised by himself and his managers, and complaint never heard, but with a view to profit; this ascendancy was often desirable to secure the conveniences of life to the possessor of it, at the expense of his neighbours, and competition became a fruitful source of revenue; as, instead of arising out of the voluntary choice of the inhabitants, it was converted into a sort of dignity conferred by the Circars servants;—the soothing influence of a bribe both procured and preserved it. Thus, it was changed into an instrument of oppression on the inferior classes, for the advantage of a few individuals. Every motive to industry was annihilated, except among the latter; and the reluctant labour of the rest, divested of their rights, and kept in a degraded state of humility, fed the nabob's avarice, paid his whole train of corrupt relations and dependents, and lastly, furnished his scanty revenue, every year diminishing.

214. These superiors, graduating from the head man of a village to that of a district, conformably with the nabob's general system of extortion, became objects of jealousy in proportion to the extent of their influence, and were required to disgorge to him the effects of that oppression, which they had been allowed to exercise over others. However sorely, therefore, their authority might be at first felt, when relinquishing the character of elders, they assumed that of petty tyrants; it soon obtained acquiescence, for the connivance of all, it was seen, was necessary to their common advantage. Upon this principle, the inhabitants at large were easily brought to act in concert with the head men, and persuaded implicitly to entrust the care of their general interests into their hands, and to follow their directions in all things tending to the common cause. Hence the interest of the head man of a village or district, is considered inseparable from that of the village or district at large; and the invasion of one, is a signal to unite the whole. Thus then, the chain of connection was carved on,—the husbandman depended upon the superior of the village, appointed to guard its welfare, as it were, in the general council of the district,—and the superiors of the villages, upon those of the district, who carried on their machinations immediately with the servants of the Circar; and hence it is, that without any previous communication with each other, the whole population of a district are so often, upon the signal of alarm being given, seen to combine for the promotion of one object, which cannot be equally beneficial to the whole, if it is not detrimental to by far the major part.

215. I shall not enlarge upon the conduct of the nabob and of his managers in other respects, as already touched upon; too notorious as it is for a want of faith, and for oppression in all its relations. The evils which it occasioned sprung from the same root, and pervading every part of the Carnatic, it was under the mature growth of such habits as they necessarily occasioned in his subjects; that the Jaghire fell into the company's own hands; but to add to its misfortunes, not until it had been more than half depopulated, ravaged with fire and sword, and its tanks and reservoirs so long neglected, as almost to be effaced and destroyed.

242. I have mentioned before, the dependence of the interior, or fractional, upon the principal, or integral shares, and the custom that prevailed in making the late lease, of the proprietors of the latter only, appearing to enter into engagements; and although I endeavoured to obviate this, by requiring either the personal attendance of all, or that the absentees should furnish the others with written authorities, which were always produced to me, yet for particular reasons among themselves, I afterwards found my precautions were without the effect that I intended. It is indeed probable that the novelty of the thing, might occasion suspicion of a design, that they thought it their interest to defeat. A minute enquiry into the state of property always occasions alarm; and men are, by natural habits of jealousy and mistrust, ever averse to disclose their real worth. But if it produced this consequence in some instances, where there was a mutual reliance among themselves, in other respects, it was beneficial; because, as I signified that the rightful proprietors were on all occasions to have the preference, and held out every encouragement to them to come forward, it gave an opportunity

opportunity to great numbers to assert their claims to lands, of which they had been most unjustly dispossessed; and in many districts much more of my time was taken up by investigating these claims, than in renting the villages. I have had occasion to state the iniquitous uses which the dubashes made of their power over the Jaghire, in acquiring property for themselves or their dependents;—the means that they so fruitfully possessed of to remove;—the precarious tenure by which property hence became held, and its constant changes from one possessor to another. The confusion introduced, and the injustice which had been maintained, is hardly to be imagined. A dubash of some description was always the origin of these complaints; and it afforded me a singular gratification to be the instrument of restoring numbers of unprotected sufferers to their rights, who without such an occasion, must still longer have been kept out of them. Hope, however, never dies in a native: the vicissitudes of the country have been too numerous to encourage despair; and although all respect of property was destroyed, yet as favour or corruption was the momentum of the grand machine, it was a chance, almost equal, that every man might at one time or other, come within its influence, and displace to-morrow, the man by whom he was displaced to-day. This consideration, together with a natural attachment to his soil, the river, as it is emphatically called, which bound him to it, often reconciled the ejected meerasadar to the temporary use of that which he could not substantially enjoy; many indeed had withdrawn; but were always at hand, when gladdened by the hope of recovering their rights. Whatever time, therefore, was occupied in this business, was fully compensated by the benefit that it conferred. A simple story, and short enquiry, generally proved the injustice, and occasioned redress; or if the matter of complaint was complicated, and involved a question of law, in regard to the descent of lands, an arbitration in my own presence, by men chosen either by the parties or by myself, if they desired it, speedily and equitably adjusted it.

343. In an account which I have in hand, and will if possible complete to accompany this report, the meerassee of every village is minutely detailed, and its distribution among the respective proprietors by name; but it is a subject of such intricacy as ought to have a further separate enquiry to be accurately ascertained, if indispensable towards any material object that may be in view; but it is also a subject of such delicacy, that, for my own part, I think that further enquiry would only tend, at least at present, to clog that freedom of property which should always be unrestrained, for a suspicion has already been awakened that it would be prudent to allay.

344. By an accompanying abstract account, it will appear that the whole lands of the Jaghire are divided into 17,821 $\frac{1}{2}$ meerassee shares; that the number of existing rightful proprietors amount to 8,387, who hold 15,994 $\frac{1}{2}$ of those shares, and that the remainder, or 1,827 $\frac{1}{2}$ shares, are unclaimed, but occupied by pyacurries. Of these, however, it is to be observed, that a part also belong to the meerasadars, to which, for political reasons, they chuse that their right should lay dormant; and the rest, by the consequences of the war of 1780, and the subsequent famine, are altogether without claimants. The great difficulty which I could not surmount, before leaving the Jaghire, consisted in discriminating between the two latter; for although the actual proprietors of every village, might be supposed sufficiently known to the curums, yet as the former had secret motives for a temporary disavowal of part of their lands, and as there existed no very urgent reason why they should entirely disclaim them, I was cautious of pressing this matter, and chose that it should continue in suspense, until either those motives should die away, or a formal renunciation be required on grounds of public exigency, which cannot well be any other than an increase of population, when every man will gradually assert his right, without any other impulse than his own interest.

345. So much as every subject relative to the Jaghire, as well the eradication of abuse by all classes of inhabitants, as the restoration of their genuine rights, and substantiation of property, stood in need of revision and reform, it ought not to have been expected, that every thing should be accomplished at once. Some things must be left for future completion and gradual attainment; and the actual distribution of the lands is one of them. Considering, also, whatever may be the real character and principles of the British government; that from justice, the inhabitants of the Jaghire have felt but little of its disposition to do them wrong; and that intriguing men have always interposed to prevent the redress of their grievances; it ought not to be wondered at, that any assurance whatsoever, the faith of which they have yet to experience, should fail to establish their confidence of future protection. There are many undoubted symptoms of a better, and, I hope, growing dependence on public faith; but it must ripen spontaneously, by conviction of the actual benefits that are derived from it, or if unnaturally forced, will infallibly be supplanted by suspicion. The transition between the government that they have been accustomed to, and that which it is the object to establish, and by whose principles it is intended that they shall substantially benefit, is too quick for their apprehension, and the change too great to be thought durable.

346. I think it by no means unlikely however, that this collusive concealment or disavowal of property, may in some instances, have been promoted by the new system, that the meerasadars might revert to it, in case of failure in their engagements; and that the pyacurries withhold from accepting of the unclaimed part, in order to avoid participating in the rent of their villages to which they belong. But as this conduct, can proceed only from those doubts which the novelty of the undertaking may have excited, I think that their diffidence may in a great degree be dissipated, by the adoption of judicious measures, on the formation of the next settlement. If by an equal and just assessment, they should be convinced of the advantages of the system, the lands will rise in value; the meerasadars will deem it safer to assert their full rights, than expose any part to the risk of being disputed; and the pyacurries

pyacurries will be encouraged to obtain confirmation in that property, which by longer forbearance, they may be compelled to forego. This is a subject of considerable importance to the future success of the system, and every conciliatory measure should be adopted to promote the confidence of the inhabitants.

347. The number 8,360 meerasadars appears, however, small to enjoy so extensive a property as even they avow to belong to them, and pay so large a revenue; but it must be remembered that the heads and principal branches of families only appear as proprietors, in whose name all the members and other branches are included, who perhaps may amount to ten times that number. The law of primogeniture is unknown among the Hindoos; and property is divisible generally in equal shares among the sons, by which, if each had claimed his distinct portion, it would in the course of time, have become indivisible, or at least separately insufficient for his maintenance. In order to correct, therefore, the manifest inconvenience of their laws in this respect, the sons preserve an union, and co-partnership among themselves, which continues perhaps through several generations; a part attend to their inheritance, and the rest seek other employment. Necessity pointed out this remedy, and custom has made it a disgrace not to conform; for they are particularly liable to the censure of their cast, if they separate and divide their estate. Yet inveterate animosities sometimes break out, to the gratification of which, every other sentiment and every interest must give way.

348. It would be superfluous, impracticable, and impolitic to ascertain with greater precision than has already been done, the measured extent of each share, or of each man's proportion of meerassee; because, in the first place, it would strengthen those suspicions which have arisen; and in the next, it could only be done by personal survey, and the most unremitting attention, which I think hardly any one man can give, till the completion of such a work, independent of innumerable variations that would take place while it was in hand; and it would be unwise, because, not only it will be ever the most beneficial mode to let the lands of every village jointly to the inhabitants at large, both with a view to security and to good cultivation; but to let them separately, would tend to create divisions and dissensions, to the undoubted embarrassment of themselves, as well as of the public. No difficulty occurs in fixing the value of all the lands together of one village, but it would be nearly impossible to assign to every small allotment its portion so exactly, and with such due regard to fertility of soil and other circumstances, that some should not benefit and others suffer; yet the latter, would not receive the assistance of the former, in case of failure in their engagements.

349. At present, every village considers itself a distinct society, and its general concerns, the sole object of the inhabitants at large; a practice, surely, which redounds as much to the public good, as to theirs; each having, in some way or other, the assistance of the rest; the labours of all yield the rent; they enjoy the profit proportionate to their original interest, and the loss falls light. It consists exactly with the principles upon which the advantages are divided by a division of labour; one man goes to market, whilst the rest attend to the cultivation and harvest; each, has his particular occupation assigned to him, and insensibly labours for all; but if each, had these several duties to attend to, it is obvious that all the inhabitants must be absent together at those times that are most critical, both to them and to the state; and that many must want those abilities necessary to the performance of the various employments that would arise.

350. If a measurement of lands should be made, with a view to assign to each proprietor what belonged to him, and to confine him to the cultivation of that spot only, it would interfere with another practice, which very frequently prevails, and which I do not know can be surmounted, of each changing his lands every year. It is found in some of the richest villages, and intended, I imagine, to obviate that inequality to which a fixed distribution would be liable.

351. On the whole, I cannot but consider that any reform tending to do away the union, or, if I may be allowed the expression, the unity of the inhabitants, and to fix each exclusively to his property, will be attended with danger. Every man's right and place is well known among themselves; and the customs to which they are attached, as I have before said, are necessary to their contentment and confidence. If it should be observed that they give way to intemperance and abuse, I answer, that the superintending authority placed over the inhabitants; whilst it assures every man of the redress of his wrongs, encourages him to know his rights. If he complains, enquiry is instituted; and if he does not, it is fair to conclude he is contented, and receives justice among his associates; for it is hardly possible to conceive a man, to whom property descends, labouring under such a degree of ignorance, or so destitute of friends and relatives, that he can be egregiously imposed upon, since neither an idiot nor a lunatic can inherit landed property; still less if he succeeds to it by purchase, which argues sufficient natural understanding to know if he receives his just dues.

Appendix, No. 17.

LETTER FROM MADRAS GOVERNMENT TO THE
BOARD OF REVENUE,On the Appointment of a Special Commission for permanently settling the Lands;
dated 9th February 1802.EXTRACT Proceedings of the Special Commission at Fort St. George,
9th February 1802.

Diary.

To William Petrie, Esq. President, &c. Members of the Board of Revenue.

Gentlemen,

PARA. 1. The right honourable the Governor in Council having deemed it to be expedient to appoint a special commission, for the purpose of fixing with all practicable dispatch the settlement of a permanent land revenue in the districts at present capable of that necessary improvement; I am directed to acquaint you, that his Lordship in Council has been pleased to nominate William Petrie, Esq. and Messrs. Thomas Cockburn and Josiah Webb, to be the commissioners for that purpose.

2. The appointment of the commission, will be confined to such proceedings as may be necessary to the permanent settlement of the districts under its immediate consideration; and will not interfere in the ordinary transaction of the business of the revenue department.

3. I am directed to assure you, that the Governor in Council has no intention of casting, by this measure, any imputation on the board of revenue; but considerable progress having been made towards the attainment of this most desirable object, his Lordship in Council is anxious that the body of information already collected, should be applied with the utmost practicable degree of expedition to the commencement of the settlement.

4. The state of the valuable and extensive provinces which have been recently annexed to the dominions of the honourable company under this presidency, will require the undivided attention of the board of revenue to the immediate improvement of those territories, and to such arrangements as may be necessary, with a view to the introduction of the permanent settlement of the land revenue, at the earliest practicable period of time.

5. The Governor in Council is therefore desirous of avoiding all further delay in the commencement of this most essential work, by directing it to the constant attention of the revenue department, and at the same time to provide for the efficient execution of the business of the revenue department, by relieving the board from that laborious attention which is indispensably requisite to the progress of the settlement.

6. By these means, the Governor in Council expects to provide for the commencement of a permanent settlement of the land revenue, by the immediate application of the materials already collected; and at the same time, to avail himself of the information, experience, and talents (especially selected by the honourable court of directors) in directing the ordinary administration of the revenue, and in advancing the provinces recently acquired, to that state of improvement which may admit of the settlement of a permanent land-tax, at the earliest practicable period of time.

7. In the absence of Mr. Cockburn from the board of revenue, in consequence of his nomination to the commission, Mr. Oakes will discharge the duties of the senior member of that board; and as the progress of the permanent settlement will occupy a considerable portion of the attention of Mr. Cockburn, during the remaining period of that gentleman's residence in India, the Governor in Council relies on the vigilance and abilities of Mr. Oakes to sustain the duties which will devolve on him.

8. In consideration of the extraordinary labour and responsibility which by these means will be imposed on Mr. Oakes, the Governor in Council permits him to draw a salary equal to that of the senior member of the board of revenue.

9. The Governor in Council has judged it to be necessary to explain the grounds of these measures, as well as for the purpose of removing from the minds of the board of revenue any diffidence of his lordship's intention, as of expressing to you the object of his lordship's wishes and arrangements; for it will be obvious to you, that the execution of these orders, will require the most cordial co-operation on your part with the commission, and the most prompt obedience on the part of the subordinate officers under your authority, to the orders which may be issued by the commission.

10. I am therefore directed to desire that the records of the revenue department may at all times be open to the members of the commission, and that such papers as may be required, shall be immediately furnished by the secretary to the board of revenue. I am further directed to desire, that the collectors and the subordinate officers may be instructed to obey, in the first instance, all orders which may be directed to them, by the authority of the commission. The Governor in Council desires that these orders may be issued to the collectors without delay. We are, &c.

Fort St. George, 9th February 1802.

(Signed)

CLIVE.
J. STUART.
W. PETRIE.
M. DICK.

Appendix, No. 18.

INSTRUCTIONS issued to COLLECTORS under the Presidency of Fort
St. George, as to permanently settling the Lands; dated 15 October 1799.EXTRACT Proceedings of the Board of Revenue at Fort St. George,
the 14th October 1799.

READ the following draft of general Instructions, ordered to be prepared in Consultation the 9th September.

INSTRUCTIONS
issued to Collectors
under the Presidency
of Fort St. George,
in Oct. 1799.

1. The following is copy of the Orders of Government, under date the 4th September last.

To William Petrie, Esquire, President, and Members of the Board of Revenue;

Gentlemen,

We have received your Report on the proposed changes in the Revenue System on the coast, and shall hereafter furnish you with our Orders thereon. In the meantime, we desire that you will prepare materials for forming a permanent settlement with the zemindars, whom it is our intention to constitute proprietors of their respective estates or zemindarries, on the best information which your records and the recent enquiries of your collectors may afford.

You are already fully informed of the principles on which the permanent settlement has been established in Bengal; and we desire, generally, that you will conform to those principles, in all cases in which it may be practicable.

You will also prepare every necessary information respecting the rights of the talookdars and under-tenantry throughout the different districts; that in confirming the proprietary rights of the zemindars, we may not violate the ascertained rights of other individuals.

In the Havelly lands, in which the property in the soil is vested immediately in government, you will prepare to form small sub-divisions or estates of from 1 to 10,000 pagodas annual jumma; and you will apportion the allotment in such estates with a due computation of their actual assets; it being our intention, where it may be practicable, to dispose of or otherwise transfer the proprietary right in all such lands to native landholders.

We are, Gentlemen,
Your most obedient servants,
(Signed)MORNINGTON.
CLIVE.
GEO. HARRIS.
W. PETRIE.
E. W. HALLOFIELD.Fort St. George,
4th Sept. 1799.

2. In order that you may be able fully to comprehend the proposed new system, as resolved upon in the foregoing letter, we shall explain to you the principles of it; which, by pointing out to you the objects in view, will better enable you to furnish the requisite information in the first instance, and ultimately to carry into effect the wishes of government.

3. They may be reduced under the following general heads; viz.
Constituting the zemindars proprietors of their respective zemindarries, as estates. Concluding with them, a permanent settlement:—their estates answerable, by sale and transfer, for any deficiency in the due discharge of the public revenue. The right of talookdars, and of all other description of inhabitants, to be secured against any infringement, by or in consequence of the confirmation of the zemindars or others in the proprietary right in the soil. Respecting persons declining to hold their estates on the jumma which shall be assessed thereon; and disqualified landholders.

Relative to the transfer of estates, in whole or in part, from one proprietor to another, by public or private sale, gift or otherwise, and the apportioning the fixed jumma on each division respectively; regarding native revenue officers to keep the accounts of revenue, and furnish other information for the purpose of government. The disposal of the present havelly lands, the proprietary right in which is now vested in the company.

4. At present, the zemindars hold their zemindarries by a tenure so precarious as scarcely to convey the least idea of property in the soil. It has been considered as hereditary possession, but the public assessment has been fluctuating and arbitrary, and the whole zemindary liable to sequestration, in case of even a partial failure in the lists, at the pleasure of government. Several instances have occurred of this alternative having been resorted to, and the zemindars becoming pensioners; for it has rarely happened that they have been restored, owing to the accumulated arrears of public revenue remaining undischarged from the assets of the zemindary under management of the collector. At this period, several are in the predicament here described.

5. This

5. This system having been found delusive to government, and at the same time, incompatible with the general interests of the country, it has been resolved to adopt the reform introduced some years since into the Bengal provinces, by constituting the several zemindars and other landholders having individual claims to such distinction, actual proprietors of the soil or lands composing their estates, subject to such conditions as will be hereafter noted; and secured to them, under strict adherence to those conditions explained by regular established courts of justice;—the principles of these, will be also hereafter explained.

6. When the possession of land no longer subjects the proprietor to the disgrace he is at present liable to; and when the tenure is known to be secure, as long as the fixed public dues are regularly discharged; and first whilst they conform to the laws to be administered by the courts, there is no power in the country that can infringe their rights or property, or oppress them with impunity; there can be little doubt but land will be every where coveted, and that a considerable portion of the wealth possessed by the inhabitants, which now lies dead, or is employed in other channels, will be applied to the improvement of it.

7. In order, however, more effectually to secure this great desideratum, by giving property its chief value, by the limitation of the public demand thereon, it has been further resolved to form a settlement with each estate on a principle of permanency, calculating the same upon equitable moderate terms, according to the resources of the district; combining its present state and probable improvement in the course of a short period under the system of property and security about to take place.—The jumma, or land tax which may be deemed adequate upon this principle, to be fixed in perpetuity, and declared unalterable.

8. The object of government distinct from the consideration of the public revenue, is to ascertain and protect private rights; and the limitation of the public demand upon the lands is obviously the most important and valuable right that can be conferred on the body of the people, who are in any respect, concerned in the cultivation of the land. The necessities and oppressions of amins, farmers and other officers necessarily employed to collect the public dues: when they are liable to frequent and arbitrary variations, it involves the happiness of the cultivators of the soil, who cannot expect to experience moderation or encouragement from their landlords, whilst they themselves are exposed to indefinite degradation of it; as trade and manufactures must flourish in proportion to the quantity of raw materials produced from the lands. It will render the situation of proprietor of land honourable instead of disreputable, and land will become the best, instead of the worst of property; and what is of equal importance, it will enable us to perpetuate to the people, a government of law and security, in the room of one founded on temporary expedient, and which must be either beneficial or destructive, according to the character of the individual appointed to superintend it.

9. We are aware that the landholders and cultivators on this coast, have not been accustomed to the more regular form of government which has been gradually established in Bengal; but security of property, and the numerous advantages connected with it, are benefits, of the importance of which they must soon be fully sensible, although they may not be immediately able to comprehend the causes from which they are derived.

10. We quote for your information, the following observations of the honourable court of directors, on a permanent settlement applied to Bengal, viz. "We find it convincingly argued, that a permanent assessment, upon the scale of the present ability of the country, must contain in its nature, a productive principle; that the possession of property, and the sure enjoyment of the benefits derivable from it, will awaken and stimulate industry, promote agriculture, extend improvement, establish credit, and augment the general wealth and prosperity. Hence arises the best security, that no permanent diminution can be expected to take place, at least to any considerable amount. Occasional deficiencies may occur for a time, from the mismanagement of particular landholders; but it cannot be supposed that any of the lands will permanently be less productive, than at present; and as we have every reason to believe that the jumma now formed, is moderate in its total amount and properly distributed, the lands themselves will, in most instances, ultimately be a sufficient security for the proportion charged upon them, with respect to losses from drought, inundation, and other casualties. These occur also in the present system, and usually fall upon the company themselves; but it will hereafter be different; because the advantages of proprietary right and secured profits in the landholders, will on his part, afford means to support, and excite exertions to repair them. The deficiencies of bad seasons, will on the whole, be more than counterbalanced, by the fruits of favourable years. There will thus be a gradual accumulation, whilst the demands of government continue the same; and in every step of this progressive work, property becomes of more value; the owner of more importance; and the system acquires additional strength.—Such surely appears to be the tendency and just consequences of an equitable fixed assessment."

11. "With respect to the objections drawn from the disorder and confusion in the collections; the uncertainty of their amount; the variable indefinite rules by which they are levied; the exactions and collusions thence too prevalent; the intricacies in the details of the revenue business; and the ignorance and incapacity of the zemindars. Lord Cornwallis charges these evils, so far as they exist, (and we think with great justice) upon

"upon the old system, as a system defective in its principle, and carrying, through all the gradation of the people, with multiplied ill effects, that character of uncertain arbitrary imposition which originated at the head. He therefore very properly contends, that reform must begin there; and that in order to simplify and regulate the demands of the landholders upon their tenants, the first step, is to fix the demand of government itself."

12. "Having thus explained our opinions on the several points which have arisen, we conclude, by stating to you, that important and arduous as we consider the measure of a perpetual settlement, and irreversible as it is in its nature, we think ourselves bound, from considerations of duty to all the interests which it concerns, to proceed to it. No conviction is stronger upon our minds, than that instability in the mode of administering our revenues, has had the most prejudicial effects upon the welfare of the provinces, upon our affairs, and the character of our government; and of all the generated evils of unsettled principles of administration, none has been more baneful than frequent variation in the assessment;—it has reduced every thing to temporary expedient, and destroyed all enlarged views of improvement. Impolitic as such a principle must be at all times, it is peculiarly so, with respect to a dependent country paying a large annual tribute, and deprived of many of its ancient supports: such a country, requires especially the aid of a productive principle of management; and it is with solid satisfaction that we look to the great resources which it yet has, in its uncultivated, though excellent lands; but these lands, must be opened;—and what have all the attempts of nearly thirty years to this end produced?—what are we to expect from still leaving room for the principle of fluctuation, which has prevailed during that period, though we may profess to place succeeding change at a remoter distance?—Long leases, with a view to the equal gradual establishment of a permanent system, though recommended upon the ground of safety, we must think, would still continue, in a certain degree, the evils of the former practice. Periodical corrections in the assessments, would be, in effect, of the nature of a general increase, and tend to destroy the hope of a permanent system, with the confidence and exertion it is calculated to inspire. Had such a system been adopted twenty years ago, and fairly followed, it is not to be doubted that the produce, manufactures and commerce of the country, would at this time, have been in a more flourishing state than they are; and the people, sensible of a new order of things, of privileges, and prosperity unenjoyed before, would have risen in their character, and felt real attachment to the government from which those blessings are derived."

13. The assessment on the zemindaries is to be fixed exclusive and independent of all duties, taxes, and other collections known under the general denomination of sayer, which includes that of the abkary, or tax on the sale of intoxicating liquors and drugs.

14. This assumption of the sayer, is however not meant to include the rent derivable by the proprietor, for orchards, pasture grounds, and fisheries, or for warehouses, shops, or other buildings, the same being for the use of the ground, or, in other words, ground rent; though these have been sometimes classed under the general denomination of sayer, such rents being properly the private right of the proprietor, and in no respect, a tax or duty on commodities, the exclusive right of government.

15. It is also to be fixed exclusive of the salt revenue, and independent of all existing alienated lands, whether exempt from the payment of public revenue, with or without due authority, (the village maniams, or lands held by public and private servants in lieu of wages, excepted;) the whole of which, are to be considered annexed to the Circar lands, and declared responsible for the public revenue assessed on the zemindary.

16. All allowances of cauzees and government revenue officers, (curnums excepted,) heretofore paid by land-holders, as well as any public pensions hitherto paid through the landholders, are to be added to the amount of jumma, and to be provided for by government, under prescribed regulations.

17. With respect to the amount of the permanent settlement to be concluded on these principles with the zemindars, you will observe that government have desired us to prepare materials for that purpose, on the best information which our records, and the recent enquiries of our collectors, may afford. In reference to the former, it has been resolved to adopt the statements of the committee of circuit, as the general standard; that is, after deducting the amount of the revenue derived from sayer or internal duties, and salt included therein, which, as already noticed, are to be resumed entirely into the hands of government, the latter, to be placed under the management of the collector, and the former, to be at their pleasure, collected, suspended, or abolished; taking two-thirds of the remaining gross collection upon a general calculation, as the average estimate of the fixed land-tax. We do not mean by this, to lay it down as a fixed principle, that each zemindary shall be assessed according to this ratio, from the accounts of the committee of circuit, as in that case, we might proceed to form the settlement, without further delay; but it is expected that the amount of the permanent settlement will not fall short in the gross of the aggregate two-thirds of the committee's statements, after the deduction of the sayer and salt as above mentioned.

18. Some variation may be necessary, with respect to particular zemindaries, arising chiefly from local considerations: and it is on this account, that we wish to avail ourselves of any information you may be possessed of, or may be able to procure, in addition to what is already on record, since the date of the committee of circuit's reports.

19. In allusion to these reports, it will occur to you that the accounts which accompanied them, were collected under circumstances which leave no doubt of their having considerably under-rated the value of the districts at that period; the committee themselves admitted that the revenue officers from whom they were obtained, were the actually Circar servants under the

the control or influence of the zemindars or others, whose interests rendered it an object of the first consequence, to conceal the real resources of the country, and consequently to corrupt the channels through which the committee were seeking the required information. In some instances, indeed, they were obliged to take the accounts from the zemindars themselves, and in all others, there was equal reason to believe, from the above-named cause, that they were fabricated to serve the interested purpose of the principals, who naturally regarded the enquiry that was going forward with a jealous eye, and made it a common cause among all gradations of people, to depreciate their resources as much as possible. In some situations, subsequent experience of the collections has incontrovertibly established this fact; and where this has been the case, there can be no hesitation in increasing the jumma beyond the two-thirds of the committee's statement, whilst in others, particular circumstances may render it politic to demand less, though the actual value of the districts should even exceed, as we have concluded, the committee's accounts;—such as Frontier Hill zemindaries, which may be difficult for internal management, and not easy of access; but great responsibility will attach to the opinions you may give, in recommendation of any such exceptions; and it will be expected that you fully and specifically state the grounds of them; as government will not recede from the demand, according to the general standard before stated, but on the most satisfactory explanation of its expediency.

20. In the consideration of the proposed settlement, we have not been unmindful of the famine which has intervened since the committee of circuit's reports; but above seven years have elapsed since that calamity, during which, the country has been gradually recovering from its effects; and though a further lapse of time will be necessary to its complete recovery, the fact we have noticed of the districts having been considerably under-valued by the committee, and the great advantages to be derived by the proprietary land-holders under a permanent settlement, satisfy us that they will be in general fully competent to the proposed assessment. That you may be at no loss as to the general standard we have resolved upon, we shall transmit you herewith, Extract from the Committee of Circuit Accounts, including the zemindaries in your division, shewing the deductions to be made on account of salt and sayer, and the two-thirds of the remaining gross collections.

21. The amount of sayer and salt being deducted from the gross collections before the two-thirds, (forming the last column,) are taken, the only claim to remuneration which the zemindar could advance, would be on account of the one-third which would have been left to him, had the collection of the sayer been continued in his hands; but deducting therefrom the charges, collection, the net profit, or income, supposing it to amount to even two-tenths of the sum stated by the committee of circuit, would be so inconsiderable, that we deem it to be amply provided for in the favourable terms of the permanent settlement, notwithstanding the sacrifice of revenue to be made by the company, by abolishing the numerous internal chokies, and to all the advantages connected therewith. You will therefore understand that the settlement is to be formed on the principle of excluding the zemindars from all interference with, or participation in the collection, or disposal of the sayer, which government assumes to itself as its indefensible right; but allowing them a deduction in their jumma of one-tenth of the net produce from the salt, as estimated by the committee of circuit.

22. It is further to be understood, that government will impose such assessment, exclusive of the permanent settlement, as they may deem equitable, on all lands at present alienated, and paying no public revenue, which may have been, or may be proved to be held, under illegal or invalid titles, and the revenues of which, is not included in the committee's accounts. Rules will be prescribed for trying, in the regular judicial courts, the validity of the titles of persons holding, or claiming a right to hold such lands, and for determining the amount of the annual assessment to be imposed thereon by government, if exceeding a certain extent, otherwise to be considered the property of the zemindar.

23. Further rules will also be enacted in regard to all lands paying no revenue to government (the titles to which may be confirmed) in case of the grants, some of which are for life only, expiring and escheating to government, when they would also be liable to additional assessment by government, forming no part of the present resources of the district on which the permanent jumma is calculated. It is to be presumed great progress has been made, in ascertaining all alienations, in consequence of the board's orders under date 23d May 1795.

24. You will hereafter be furnished with a publication respecting these lands, requiring all grants to be registered within a specific period, and in default thereof, to be thenceforward declared invalid, and resumable without enquiry, unless in very peculiar cases, wherein sufficient cause can be shown for the omission; and to prevent all future alienations, as well as for the information of the local authorities, of the number and extent of these lands, a regular register will be formed in the first instance, and hereafter kept, of all existing grants and mutations, noting progressively those which may be resumed, or otherwise cease.

25. All private lands at present appropriated by the zemindars and other land-holders to the subsistence of themselves and families, as well as all lands held by private servants and dependants, will be considered as forming part of the circular land, and therewith responsible for the public jumma.

26. All police allowances in land or money, at present appropriated for the support of this department, is to be considered exclusive of and unconnected with the permanent settlement, and resumable by government, should they take the conduct of it, into their own hands; but in that case, to be solely applicable to that purpose.—And we desire you will take the necessary measures for ascertaining the particulars of each, and report them for our

our information, explaining fully at the same time, the establishment kept up, and the regulations under which this duty has been performed by the zemindars: this is not meant to include the fees and manumias of village talliers or watchers.

27. It is well known that in the Circars there are very extensive tracts of uncultivated, sterile, and waste lands, forming part of every zemindary. These are to be given up in perpetuity to the zemindars, free of any additional assessment, with such encouragement to every proprietor to improve his estate to the utmost extent of his means, as is held out by the limitation of the public demand for ever, and the institution of regular judicial courts to support him in all his just rights, whether against individuals or the officers of government, who may attempt in any respect to encroach upon them. The advantages which may be expected to result, in the course of progressive improvement, from these lands, will, or ought to put the zemindar upon that respectable footing as to enable him with the greatest readiness to discharge the public demand, to secure to himself and family every necessary comfort, and to have besides, a surplus to answer any possible emergency.

28. There may be instances of a zemindary having so little recovered from the effects of the famine, and subsequent mismanagement, as to be unequal at first to bear the full amount of the proposed assessment. In such case, it is our wish to be fully informed on the subject; premising, however, that nothing but the most satisfactory documents will be admitted, as the grounds for any temporary abatement on this account: but should such documents be laid before us, we shall consider within what time, under the new system, it may be reasonably expected the districts will arrive at a state of improvement competent to bear the full assessment, and in the interim, require a rassud, or gradual rise, until it reach the full assessment; the several progressive demands to be specified in the sannuds conferring the proprietary right in the soil, together with the dates, so that the proprietor may be equally at a certainty as to the extent of the public demand to be ultimately made upon him, as if a permanent settlement was to be concluded, at once for a specific sum. In all such cases, we shall expect the opinion of the collector, which it will be of the most material consequence to himself as well as to the public, not to offer on light grounds, but on the most diligent enquiry and personal investigation, explaining from what sources his information is derived.

29. Having constituted the zemindars proprietors of their estates, their land becomes the security to government for the due realization of the public jumma assessed thereon: instead, therefore, of the practice which has hitherto obtained, of dispossessing the zemindar of his whole zemindary, and putting it under the management of the collector, in the event of any material failure in the public payments, such portion thereof as may be adequate to produce at the public sale, a sum equal to the deficiency, will be separated from the estate of the defaulting proprietor, a proportionate quota of his fixed jumma be attached thereto, and after due public notice, (as well to give the said proprietor a reasonable time to avert the loss of his property by the liquidation of the arrears, as to do him justice, should he persist in withholding it, by affording an opportunity of selling the lands to the best advantage,) it will be put up at public auction, and sold to the highest bidder, who with the land will purchase the right of property in the soil, and from thenceforward be considered the legal zemindar or proprietor, paying to government the quota of the public land-tax transferred therewith, while the defaulting proprietor will cease from that date, to have any right or title thereto. Specific regulations will be laid down for the guidance of the public officers in all such cases; and if the zemindar or other land-holder thinks himself, in any respect aggrieved; the courts will be at all times open, to grant him redress. As the lands improve under the new system, arrears will be less frequent; at the same time, the tenure under which it is proposed the proprietors shall hold their property, will render it daily a better security for the discharge of any balance. The industrious land-holder, sensible of the advantages placed within his power, by the improvement of his estate to whatever extent beyond his fixed permanent jumma, being effectually secured to him, will never expose himself to the above consequence, while the more dissipated and careless will feel the effects of their folly, and prove a useful example to others, at the same time, that their lands being transferred to more thrifty proprietors, the prosperity of the country will increase in proportion.

30. Rules will be established to enable the proprietors and farmers of land to realize with promptness what is justly due from their under-tenants and ryots; at the same time, they will be subject to prosecution and damages for the abuse of this authority. These rules will be substituted for the undefined power now exercised by the zemindars and farmers in the collection of their rents from their ryots; and will be enforced by the regular courts.

31. Government, you will observe, have directed that every necessary information be procured respecting the rights of the talookdars and under-tenantry throughout the different districts, that in confirming the proprietary rights of the zemindars, they may not violate the ascertained rights of other individuals.

32. That you may fully comprehend the rights of talookdars, as well as of certain other descriptions of inhabitants here alluded to, we transmit you herewith copy of parts of the Bengal Regulations, to which we desire your particular attention, it being of the first importance that the information you may furnish with respect to any similar descriptions of tenures on this coast, shall be well founded. You will therefore direct your enquiries accordingly, and render your report as complete as possible; accompanying it with all the documents which may be produced to you in support of any such claims, and with your remarks as to their validity, or otherwise, annexed to each.

33. In the event of any talookdars or others being rendered independent of a zemindar, their talooks forming a part of his present zemindary, a proportionate abatement will be allowed in the jumma of the latter; and if he thinks himself aggrieved, he may thereafter prosecute the holder of such talook or other land in the court, with a view to recover it.

24. Distinct

See Enclosure [A.]

See Enclosure [B.]

34. Distinct from these claims, are the rights and privileges of the cultivating ryots, who though they have no positive property in the soil, have a right of occupancy as long as they cultivate to the extent of their usual means, and give to the circar or proprietor, whether in money or in kind, the accustomed portion of the produce.

35. To ensure the dues of the circar or proprietor of the estate, it has been already observed, that rules will be prescribed and administered by the judicial courts; and that the same rules will also extend protection to the ryots and under-tenants. But in order that there will be obliged to enter into specific written agreements or pottahs with the ryots and under-tenants. The rents to be paid, by whatever rule or custom they may be regulated, to be specified in the pottah, which in every possible case shall contain the exact sum to be paid. In cases where the rate only can be specified, such as where the rents are adjusted upon a measurement of the lands after cultivation, or on a survey of the crop, or when they are made payable in kind, the rate and terms of payment, and proportion of the crop to be delivered, with every condition, shall be clearly specified.

36. Every zemindar, independent talookdar, or other actual proprietor of land, will be required to prepare the form of a pottah or pottahs, conformably to the rules above prescribed, and adapted to the circumstances and usages of his estate or talook, and after obtaining the collector's approbation of it (to be signed by such officer, superscribing the form with his name and official appellation) to register a copy thereof in the adawlut of the district, and to deposit a copy also in each of the principal cutcheries in his estate or talook. Every ryot will be entitled to receive corresponding pottahs on application, and no pottahs of any other than the prescribed form, will be held valid.

37. A ryot, when his rent has been ascertained and settled, may demand a pottah from the actual proprietor of land, dependent talookdar or farmer, of whom he holds his lands, or from the person acting for him; and any refusal to deliver the pottahs, upon being proved in the court of adawlut of the district, will be punished by the court, by a fine proportioned to the expense and trouble of the ryot, in consequence of such refusal. On the other hand, it will be required of the zemindar or farmer to cause a pottah for the adjusted rent to be prepared, according to the form prescribed and tendered to the ryot, either granting the same themselves, or instructing their agents to grant them, under their special authority; and the necessary rules will be enacted to afford redress to the party acting in conformity hereto, in all cases of resistance on the part of the ryot. In all cases of farmers granting pottahs, they must of course be limited to the period of their own leases, and as estates are liable constantly to division, and partial transfer to different proprietors, some limitation of leases to be granted by proprietary landholders will also be expedient, and will probably be fixed at ten years.

38. Every proprietor of land, dependent talookdar, or farmer of land, of whatever description, and their agents of every gradation, receiving rents or revenues from dependent talookdars, under-farmers, ryots or others, are to give receipts for all sums received by them; and a receipt in full, on the complete discharge of every obligation. Any person to whom a receipt may be refused, on his establishing the same in the adawlut court of the district, will be entitled to damages from the party who received his rent or revenue and refused the receipt, equal to double the amount paid by him; and they are to adjust the instalments of the rents receivable by them from their under-renters and ryots, according to the time of reaping and selling the produce; being liable to be sued for damages for not conforming to this rule.

39. It is to be hoped, that in time the proprietary landholders, talookdars and farmers, and the ryots, will find it for their mutual advantage to enter into agreements in every instance for a specific sum, for a certain quantity of land, leaving it to the option of the latter to cultivate whatever species of produce may appear to them likely to yield the largest profit; and in the interim, to protect them against any new taxes, under any pretence whatever: the person discovered to have imposed them, will be liable to a very heavy penalty for the same. Indeed we wish to direct your attention to the impositions they are already subject to, which from their number and uncertainty, we apprehend to have become intricate to adjust, and a source of oppression. It would be desirable that the zemindars should revise the same in concert with the ryots, and consolidate the whole into one specific sum, by which the rents would be much simplified, and much inconvenience to both parties be thereby obviated in future.

40. In the event of any proprietor declining to engage for the permanent settlement of his lands at the jumma proposed to him, the collector will have to report the objections offered, with his opinions respecting them. The board will then order any further enquiry they may think necessary; and having finally determined on the proper assessment, the objecting proprietor will be required to engage for it, without further delay; and in the event of his refusal, which is to be given in writing, his lands are to be let in farm, or otherwise disposed of, as the board of revenue may in each instance, think most expedient.

41. Proprietors who may thus finally decline the jumma, will receive malikanah (an allowance in consideration of their proprietary right) at the rate of 10 per cent. on the net amount, for which their lands may be rented, if let in farm; or at the same rate on the net collections, if under annance, viz. on the net amount realized by government, after defraying the malikanah, as well as other charges, out of this allowance; however, a provision to be made for such persons belonging to the families of the proprietors, as may be entitled thereto.

42. It is not meant by this regulation, to exclude the proprietors for ever from their estates; but on their consenting, at any subsequent period, to pay the stipulated jumma, and

and after the expiration of any existing leases to farmers, if their lands are let in rent, or satisfactory arrangement being made between them and the latter, whose leases are guaranteed by government, it will be at their option to be restored, and to be in every respect on the same footing with other proprietary landholders.

43. The exception to the general regulation for the conclusion of the permanent settlement with the actual proprietors of the soil, include the following descriptions of persons: females (excepting those whom the Governor in Council may judge competent to the management of their estates), minors, idiots, lunatics, or others rendered incapable of managing their lands, by natural defects or infirmities of whatever nature, and persons whom the Governor in Council may deem disqualified, on account of their contumacy or notorious profligacy of character; provided however, with regard to the whole of these descriptions, that they are not partners in the zemindaries, independent talooks, or other estates held by them, with others of a different description; in which case, themselves or guardians will be allowed with their partners to engage for the settlement of their lands, and elect a joint manager, under certain restrictions to be provided.

44. The lands of disqualified proprietors coming within the above descriptions, are to be managed for the benefit of the proprietors by the board of revenue, under prescribed regulations, including the provision to be made for the support of the proprietors.

45. While the lands of proprietors of the foregoing description, as well those who decline the jumma proposed as those disqualified, may be under the company's management, they will be exempt from sale and transfer on account of any arrears or deficiency in the collections.

46. Besides the transfer of landed property from one proprietor to another, by the sales on account of arrears of the public jumma, as before explained, the decrees of the courts of adawlut in questions of property between the proprietary landholders and individuals, when given against the former, may also attach a part of the estate, proportionate to the demand, and sell it at public auction, for the benefit of the complainant, to the entire exclusion of the original proprietor, but subject to its due proportion of the fixed jumma.

47. Estates will be further subject to division, by the privilege which will be allowed to all actual proprietors of land to transfer to whomsoever they may think proper, by sale, gift, or otherwise, their proprietary rights in the whole, or any portion of their respective estates, without applying to government for its sanction to such transfer; and all such transfers will be held valid, provided that they be conformable to the Mahomedan or the Hindoo laws (according to the religious persuasion of the parties to each transaction), may render the validity of it determinable by the former or the latter code, provided they be not repugnant to any existing regulation.

48. Proprietors of a joint, undivided estate, who may be desirous of dividing it into two or more separate estates, will be at liberty to do so, on application to the collector; or any individual may, by the same mode, have his share separated from the rest.

49. Rules will be prescribed for apportioning and adjusting the fixed jumma, in all the cases above described and the jumma so adjusted, will be declared fixed for ever; and in order to enable the officers of government to carry these rules into complete effect, and for affording government the means of discovering every deviation from them, a register will be kept of all estates paying revenue to the company, the annual revenue charged upon each of them, the names of the proprietors, and also of the transfer of estates, or of the portions of estates, of the allotment of public revenue upon such portions, and of the union of any estates which may have originally formed parts of the same zemindary, talook, or other property; and that every such union and all such transfers, divisions, and allotments of the public revenue, may be traceable with facility at any future period. It being also requisite for financial purposes, and for the information of the courts of judicature, from or to whose jurisdiction any districts or lands may be transferred or annexed, that there should be a record of the transfer of all districts or lands from the jurisdiction of one division to another; complete quinquennial registers will be formed from the register of intermediate mutations in landed property, forms for which will be prescribed.

50. Whilst the revenue was liable to frequent variation, it was absolutely necessary that the ruling authority should have officers on the spot, to keep accounts of the produce, and to furnish information to the persons occasionally appointed to collect the revenues. The same necessity, under the circumstances of a fixed revenue, a regular code of regulations embracing and defining every matter in respect concerning the rights or property of the people and courts of judicature, for the administration of them, will not exist; an accurate register of the lands, and of the jumma assessed on them, will be sufficient for the collection of the revenue and all financial operations. As to general or local customs, which have had the force of law, they will be included in the code; and with regard to the usages of particular places or districts, the testimony of creditable inhabitants appears far better evidence of them, than the information of an individual, liable to be uninformed, or ignorant, or influenced by corrupt or other motives.

51. Under these circumstances, it is resolved to abolish all the revenue offices of the description above alluded to, except the village cumums or putwarries, to be on the same footing in every respect as those of Bengal; and the proprietary landholders to be in like manner, responsible with regard to them. The accompanying copy of the Bengal Regulations relating to them, will fully explain their duties, as well as the obligations on the part of the landholders.

52. That we may have complete information of all the cumums at present in employ, we desire to be furnished with a register of all those in your division, showing the village or villages to which they respectively belong, and the allowances made them, whether in money,

53. Though it is the resolution of government to abolish all other revenue officers intermediate of the collector and curnum, it is their intention to have due consideration for the present holders, who with their families have depended on their stations for subsistence. With this view, they mean to constitute them the proprietors of the lands now held by them, subject to a fixed adequate assessment. You will therefore prepare and lay before the board, an accurate statement of all such lands, showing the extent thereof, and distinguishing the nunja, punja, arable and waste lands, and the annual gross produce for the last five years: this information to be arranged opposite to the name and official designation of each of the parties respectively, and an explanation to be annexed thereto in a column for remarks of the nature of his office, and of the length of the time he has held it, as well as of his age and general character and conduct therein. Their original sunnuds of office to be transmitted with your report, you giving them a receipt for the same, and an attested copy.

54. A proclamation will be hereafter made on similar principles to that noted in the margin, and which is copy of the one published in Bengal, upon the annunciation of the permanency of the settlement, declaring those the conditions under which it was made, and other matters connected therewith, particularly the principles on which the fixed jumma is to be apportioned, in the event of the division of any estate from whatever cause. Without such a public pledge and explanation, the terms on which the lands are to be held would be uncertain, and consequently the inducements to improvement, considerably lessened.

55. A Regulation will likewise be framed, containing all the general rules and principles of the settlements to be concluded; and which will be the standard for determining the rights of those with whom the settlement may be made, and also all disputes between the land-holders, farmers, and ryots.

56. There will of course be many subsidiary regulations, which it is unnecessary to mention particularly, at this time. In the present stage of the matter, we only aim to give you a general idea of the principles of the permanent settlement, and of the objects intended by it, trusting that you will furnish your report on the zemindarries, with all practicable expedition.

57. The arguments which have been advanced in support of the good policy of constituting the zemindars actual proprietors of their estates, and of concluding with them a permanent settlement of jumma, will equally apply with respect to the lands now denominated havelly, inasmuch as that vesting the property in the soil in the natives, and limiting the public demand thereon to an ascertained permanent jumma, will tend more to the general prosperity of the country and happiness of the people, than any mode of management hitherto adopted, being the substitution of a system, which is calculated to call forth all the energy and resources of the country, by making it the interest of the native inhabitants to carry cultivation and every other improvement to the utmost extent of their means, for the uncertainty, and consequent discouragement attendant upon constant fluctuation in the public assessments, and no uniform plan of internal administration, but all resting on temporary expedient.

58. Under this consideration, government has come to the resolution of transferring to native landholders, in all practicable cases, the property which they now hold in the havelly lands; and with this view, it is their intention to parcel it out into lots competent to bear a fixed annual jumma of from 1 to 10,000 pagodas each, and to put them up to public sale, exclusive of the salt and sayer revenue, which include the abkary, or tax on the sale of intoxicating liquors and drugs, which are to be retained in the hands of government, as already explained with respect to the zemindaries: varying the lots between the above two sums, will enable a greater number of bidders to come forward adapted to the circumstances of all classes of inhabitants, above the cultivating ryots; for where one is not competent, it is most probable, such is the desire to possess landed property, that one or more will join to make the purchase; at the same time, we are rather inclined to lean to estates above than below an annual jumma of 5,000 pagodas, as being more likely to give better security for a permanent revenue; as tending more to encourage extensive improvement, and enabling the proprietor to make up deficiencies, in some, from advantages derived in villages, more favourably situated.

59. In forming the lots, you will of course pay attention to local circumstances, such as including all villages watered from one tank in one estate; each estate to be compact, not formed of dispersed villages, as mootahs or pergunnahs sometimes are in this country. It is the wish of government to leave the construction and care of the tank and watercourses entirely to the proprietors, who will however, to encourage improvement, be assisted with loans from the treasury, repayable with interest at 12 per cent. on security of their estates, and under prescribed regulations for ensuring the objects for which such advances are made. Where works may be of great general importance to the country, or too extensive to be intrusted to the charge of individual proprietors, or where there may in your opinion be other causes which would make it advisable for government to reserve the care and repair of them, you will state your reasons at large, at the same time apportioning the jumma so, as to indemnify the company, as far as possible, for the expenses thereby incurred.

60. The conditions of the purchase will be the same as those prescribed to the zemindars becoming

becoming proprietors of their estates, and the purchasers will be to all intents and purposes on the same footing, as well in regard to their under-tenants and ryots, as to all other regulations which will be contained in the general code; having equally in view the protection of all descriptions of inhabitants, proprietary land-holders, and those residing under them, in their just rights and privileges, and the due enforcement of the legal demands of the

61. One of the conditions above alluded to, and the principal security of government for the due realization of public revenue, is the lands being held answerable, by sale and transfer, under specific rules, for any deficiency thereof. This, as regards the interests of the company, is an object of the first importance in the new system; it will therefore be obvious to you, that in order to render this security efficient, the most diligent attention must be given to apportioning the allotment of public revenue on the several quotas or divisions, with a due computation of their actual assets.

62. In pointing out this duty to you, we shall not attempt to prescribe any particular line of conduct by which you are to accomplish it; for as the responsibility for the accuracy of your report, will attach entirely to yourself; and as time will evince the degree of attention you may have given to the subject, by showing the adequacy, or otherwise, of each estate, to the jumma fixed thereon; we wish to leave you at full liberty to adopt any mode of enquiry or investigation that may appear to yourself most likely to obtain the required information, only explaining the same fully to us, and forwarding any authentic documents you may procure, when you transmit your report.

This 63d paragraph not being applicable to the collectors of the Jaghire, Salem, and Kistnagherry, the following paragraphs were inserted in the general instructions to them:

To Mr. Hodgson.

To Mr. Hodgson.

In proposing the assessment on the several lots, you will no doubt avail yourself of the information to be derived from the able reports of your predecessor, and the complete revenue accounts of the produce kept for the last six years, compared with the value of the villages, when delivered over by his highness the nabob to the company. Under the permanent arrangement now resolved upon, the advantages will be so much extended, that there can be little doubt the resources of the estates will soon far exceed the present or any former state of the country. It is not however the wish of government to exceed a moderate equitable jumma.

To Captain Macleod.

To Captain *Graham*.

To Captain *Graham*.
Of the Baramahal, or other districts in your division, which lately composed part of Colonel Read's charge, you possess the fullest information, and can have no difficulty in forming the division, and proposing the assessments to be paid thereon. In regard to those recently placed under your management, we can only hope you will exert yourself to obtain it, with as little delay as possible.

To Mr. *Hurd*. Collector at Dindigul. residence in

63. The information derived since your residence in the Dindigul district, as well as from the survey carrying on under your direction, will we trust furnish sufficient data for you to proceed upon, in forming the divisions and proposing the assessment to be fixed thereon; as we cannot consider the average of collections since our possession of the district, a criterion for a permanent settlement on the principles proposed. In some situations, they may have been excessive, though we apprehend this has been rarely the case (we speak of the collections brought to the public account) and in general, we conceive they have been short of the actual resources, had they been all properly applied; but under the permanent arrangement now resolved upon, the advantages will be so much greater, and the cultivation be in consequence so much extended, that there can be little doubt of the resources of the estates in a very few years far exceeding the present or any former state of the country. It is not however the wish of government to exceed a moderate equitable jumma. In regard to the conquered countries, recently placed under your authority, we request you to procure, with as little delay as possible, the information necessary to enable you to propose a permanent settlement thereof.

equitable jamma. In regard to the necessity, with as little delay
ity, we rely on your exertions to procure, with as little delay,
necessary to enable government to proceed to a permanent settle-
64. Some of the lots will of course contain a larger extent of uncultivated, arable, and
waste lands than others; while some may possess peculiar advantages, from local causes fa-
vourable to cultivation, and the disposal of the produce, such as having a plentiful supply of
water, and being near to the sea-coast or large towns :—all these and other circumstances af-
fecting the value of a lot you may apportion for sale, must be ascertained and duly estimated,
in fixing the assessment.

65. It is very probable that in some instances, the improvement in the value of the property may make it advisable not to demand the permanent summa, which may be proportionate to its computed value when in an improved state, until favourable circumstances of future avail, may make it advisable to demand the permanent summa, which may be proportionate to its computed value when in an improved state, until a future

a future date; but nevertheless, that it may derive all the benefit of permanency in the assessment, we think, where this is the case, it would be advisable to fix a reduced jumma at the commencement, and gradually to rise to the full assessment the progressive increase, and the periods thereof to be all specified in the bill of sale, that the purchaser may know the bounds of the demand to be made upon him in perpetuity.

66. Again, in other instances where villages may be fully cultivated, and little room for improvement left, it may be necessary to grant some abatement, and perhaps to assess comparatively at a reduced rate in perpetuity certain villages in the vicinity of hills in jungles, from which depredations have been often committed; and though it is to be expected these will in a great measure be checked, as the country becomes better regulated under the change of system, we apprehend they may never be so entirely subdued, as not to operate on the fears of the inhabitants, and to keep such villages thinly populated.

67. Reflecting on the very serious responsibility which attaches to you in the execution of this highly important duty, involving on one hand, permanent interests of your honourable employers, and on the other, the most critical consequences, as affecting the future prosperity of the country and welfare of its inhabitants; we trust that every exertion will be called forth on your part, to do justice to all parties; and we strongly recommend to you to give your personal attention in carrying on the necessary enquiries and investigations, that you may possess yourself of local information of the havelly lands under your charge, of the actual situation of each village, and the lands dependent thereon, with all their advantages and disadvantages; so that when you make your report, you may be enabled to speak with that confidence which can never be derived from the mere communications of native agents, upon whose information, in such a case as the present, we should be reluctant to place much reliance. Indeed we cannot too strongly caution you against dependence on information coming through this channel; so much is it their interest to mislead you, either in concert with others or for their individual benefit, perhaps in the hope of making collusive purchases when the lands shall be offered for sale. This is not of course meant to preclude you from the assistance of native agents, as we are aware of the necessity of employing them, but to guard you against their impositions, and to impress you with the necessity of satisfying yourself personally, of every point of information.

68. It is not intended that the actual measurement of lands shall be resorted to, except in very particular cases; and these, must be reported to us with your reasons, for our previous sanction. It not being the wish of government, as before-observed, to demand more than a moderate equitable jumma, it is hoped that this may be generally ascertained with a due regard to the assets present and to come of each lot, without the necessity of incurring the expense and delay of measurement.

69. That we may be making a gradual progress in the settlement and disposal of the lands in question, you will forward your report on each pergunnah as you complete the allotment and proposed assessment, with copy of all your proceedings and investigations relative thereto; that we may submit them to government; if approved, the extent of the estates, and the jumma assessed, will be advertised for sale, under the prescribed conditions, and sealed proposals invited for the purpose.

70. It is proposed to appoint judges throughout the company's districts on this coast, vesting in them the entire judicial authority within their respective jurisdictions. Provincial courts of appeal and circuit will also be instituted, at the most convenient situations relative to the zillah or district courts, to which an appeal will lie from the latter; and the Governor and Council at the presidency, in their executive judicial capacity, will compose the sudder, or supreme civil and criminal courts, to whom a further appeal will lie from the provincial courts; and ultimately, in civil suits, an appeal lies to the king in council, certain limitations and rules being in all these cases, provided to be contained in a general Code of Regulations.

71. Each judge will be also constituted the magistrate of the same jurisdiction, and in that capacity take cognizance of all criminal cases; and the court of circuit above alluded to, will at prescribed periods, make the circuit of the stations within their respective jurisdictions, for the purpose of general jail deliveries. For the conduct of this department also, the necessary rules will be provided in the general Code of Regulations.

72. It is sufficient at this time to have explained generally the constitution of these courts, referring to the future, for the detail. The regulations or laws to be comprized in our general code, are meant to extend to all probable occurrences founded on the laws and usages of the country, with certain modifications; and may be altered, rescinded, or added to, as experience shall point out to be necessary, thereby preserving all that will tend to the permanent good of the country, and gradually working out and remedying all defects.

73. Every provision will be made, as far as our political situation will allow, that all regulations shall be formed upon principles of justice, and with a due regard to local circumstances; and the faithful administration thereof will be best secured, by its forming the sole duty of judges, liberally rewarded, and bound under a most solemn oath, to a strict observance of them, and to dispense them impartially; being at the same time, liable to prosecution, if charged with having been guilty of corruption in the execution of their offices.

74. The judicial power of government delegated to these courts, making them competent to take cognizance of all civil and criminal matters whatever, will render it, together with its officers employed in all financial and commercial concerns of the company, amenable to the courts for all acts done in their official capacity, in opposition to the existing regulations, to be decided in the same manner, as suits between individuals.

75. Where your own credit and responsibility are so deeply involved, we need not further press upon your mind the very great importance of the objects herein pointed out, whether

as they relate to the permanent prosperity and happiness of the people, or the honour and interests of the English government on this coast. Where so much depends upon intelligent activity, we can only express an earnest hope, that your most strenuous endeavours will be exerted to fulfil the wishes and expectations of government, as conveyed in these instructions; and that your first consideration will be how to overcome any difficulties that may present themselves in the progress of your labours. We at the same time, feel it an indispensable duty to communicate, for your information, a recent order from the Governor General in Council, alluding to the introduction of the system in view.

76. "The conduct of the collector on this occasion, forcibly evinces the impossibility of introducing a permanent system, either of revenue or judicature, unless the collectors shall be disposed to a zealous and cordial discharge of their duty; but as the public prosperity and welfare absolutely require the introduction of that system without delay, we are determined to guard against the failure of it, by the removal of those collectors who shall be found either incapable or unwilling to execute our orders through your board; instead, therefore, of allowing much valuable time to be sacrificed in the consideration of indolent or negligent excuses, we enjoin you to point out, without hesitation, the instances in which it may become necessary to apply this effectual remedy."

We are, Sir, your obedient servants,
Fort St. George, 15 Oct. 1799. (Signed) William Paine, &c. Members.

A. D. 1793, REGULATION VIII.

V. First, The talookdars to be considered the actual proprietors of the lands composing their talooks, are the following:

Second, Talookdars who purchased their lands by private or at public sale, or obtained them by gift from the zemindar, or other actual proprietor of land to whom they now pay the revenue assessed upon their talooks, or from his ancestors, subject to the payment of the established dues of government; and who received deeds of sale, or gift of such land from the zemindar, or sunnuds from the Khalsa, making over to them his proprietary rights therein.

Third, Talookdars whose talooks were formed before the zemindar, or other actual proprietor of land to whom they now pay their revenue, or his ancestors, succeeded to the zemindary.

Fourth, Talookdars, the lands comprized in whose talooks were never the property of the zemindar, or other actual proprietor of the soil to whom they now pay their revenue, or his ancestors.

Fifth, Talookdars who have succeeded to talooks of the nature of those described in the preceding clauses, by right of purchase, gift, or inheritance from the former proprietors of such talooks.

VI. The proprietors of talooks, however, who now pay the public revenue assessed upon their lands through a zemindar, or other actual proprietor of land, and whose title deeds contain a clause stipulating that their revenue is to be paid through him, shall continue to pay their revenue through such zemindar or other actual proprietor of land, as heretofore.

VII. Talookdars whose talooks are held under writings or sunnuds from zemindars, or other actual proprietors of lands, which do not expressly transfer the property in the soil, but only entitle the talookdar's possession, so long as he continues to discharge the rent, or perform the conditions stipulated therein, are considered as leaseholders only, not actual proprietors of the soil, and consequently are not entitled to be rendered independent of the zemindar, or other actual proprietor of land, from whom they derive their tenures, provided they now pay the rent assessed upon their talooks to him.

VIII. Talookdars also whose tenure is denominated junglebroory, and is of the following description, are not considered entitled to separation from the proprietors of whom they hold. The pottahs granted to these talookdars, in consideration of the grantee clearing away the jungle, and bringing the land into a productive state, give it to him and his heirs in perpetuity, with the right of disposing of it either by sale or gift, exempting him from payment of revenue for a certain term, and at the expiration of it, subjecting him to a specific assul jumma, with all increases, abwabs, and whatoots imposed on the pergunnah generally, but this for such part of the land only as the grantee brings into a state of cultivation; and the grantee is further subject to the payment of a certain specified portion of all complimentary presents and fees which he may receive from his under-tenants, exclusive of the fixed revenue. The pottah specifies the boundaries of the land granted, but not the quantity of it, until it is brought into cultivation.

IX. The rules in Section V. respecting talooks, have also been extended to ayma lands liable to the payment of a fixed quit revenue, denominated Malguzarry aymas; and agreeably to the distinctions laid down in that Section, it has been ordered that such Malguzarry ayma tenures as are held under grants of the Mahomedan government, previous to the company's accession to the Dewanny, or which have been since granted by proprietors of estates for a consideration received by them, are to be separated from the proprietors to whom their revenue is now paid, as coming within the spirit of the rules for the separation of talookdars, who are proprietors of the lands composing their talooks. But Malguzarry ayma tenures which may appear to have been bona fide granted for the purpose of bringing waste lands into cultivation, shall continue included in the estates to which they are now annexed, as coming within the rules in Section VIII. respecting junglebroory talooks.

INSTRUCTIONS
issued to Collectors
under the Presidency
of Fort St. George,
in Oct. 1799.

Enclosure.

X. The rules contained in the following Section have been prescribed for the guidance of the collectors in carrying into execution the rules relative to the separation of talookdars, who are the actual proprietors of the lands composing their talooks, and are declared entitled to separation.

XI. Every talookdar being considered as the rightful possessor of his talook, until a better title is established against him by due course of law; the point to be ascertained by the collectors, in carrying the above-mentioned orders into effect, is not, whether the holders of the several talooks under their authority, are the lawful possessors of the talooks held by them, but whether the nature of their tenure is such as to entitle them to separation under the rules contained in Sections V. and IX.; to ascertain which, they are to call upon the talookdars to produce their title deeds; and after having examined them, those who may appear to them to be actual proprietors of the lands composing their talooks, as described in those Sections; continuing the remainder under the zemindars, or other actual proprietors, as heretofore. If a talookdar should have no title deeds to produce, the collector is to make a summary enquiry into his right to separation; and after attending to such proofs and documents as may be produced by the talookdar in support of his title to separation, and by the zemindar or other actual proprietor, in objection thereto, is to decide, according to the best of his judgment, whether such talookdar be entitled to separation or not, and conclude the settlement accordingly.

XII. The collectors are to acquaint the talookdars, whom they may adjudge not to be actual proprietors of the lands composing their talooks, and consequently continue under the zemindars or other actual proprietors, as heretofore, that if dissatisfied with their decision, they are at liberty to sue such zemindars or actual proprietors of land in the court of Dewanny adawlut of the zillah, for the right of property in their talooks; and that in the event of their establishing such right, they will be separated from such zemindars, or other actual proprietors, and allowed to pay the revenue assessed upon their talooks, to the public treasury. They are also to acquaint the zemindars, or other actual proprietors, from whose estates talooks may be separated, and who may be dissatisfied with such separation, on the grounds of the holders of such talooks not being the V. and IX., that they are at liberty to sue such talookdars in the court of Dewanny adawlut, for the right of property in their talooks; and that in the event of their establishing such right, the talooks will be replaced under them, as heretofore. The right of property in every talook, in cases where it may be disputed, will thus be tried and decided upon according to law in the court of Dewanny adawlut of the zillah; and either party dissatisfied with the decision of the judge, will have an appeal therefrom to the provincial court of appeal, and from the decision of that court to the sudder Dewanny adawlut, in cases that may be appealable to the last-mentioned court.

XIII. Talookdars ordered to be separated, are not to be permitted to pay the revenue assessed upon their lands through the zemindars, or other actual proprietors of estates, as heretofore.

XIV. Talookdars who, in consequence of the rules in Sections V. and IX., may be separated from the zemindars, or other actual proprietors of estates, through whom they heretofore paid their revenues, are to pay their revenue in future, immediately into the collector's treasury; except in districts where, from the number of talooks, or other causes, this mode would be attended with considerable inconvenience; in which case, tehseldars or native collectors are to be appointed to receive the revenue of the talooks in such districts.

XV. Zemindars or other actual proprietors of land, from whose zemindaries or estates, talooks may be separated, shall not be appointed tehseldars to receive the revenue of the talooks so separated; but the office of tehseldar shall in every instance be given to some other person of character and responsibility, and the whole expense of it, is to be defrayed by government.

XVI. Mocurrey leases to persons not the actual proprietors of the lands included in such leases, if granted or confirmed by the supreme government, or obtained previous to the company's accession to the Dewanny, are to be continued in force during the lives of the lessees, subject to an abatement of the fixed jumma for the authorized sayer resumed or abolished; but on their death, the settlement is to be made with the actual proprietor of the soil, agreeable to this Regulation.

XVII. Mocurrey grants to the actual proprietors of the soil, made or confirmed by the supreme government, are also to be continued in force, subject in like manner to an abatement of the fixed jumma on account of the resumption or abolition of the authorized sayer. The rules contained in this Section, and Section XVI. are to be considered subject to the future confirmation or revocation of the honourable court of directors.

XVIII. Mocurreydar holding lands of which they are not to be the actual proprietors, and whose mocurrey grants have been obtained since the company's accession to the Dewanny, and never received the sanction of the supreme government, are to be disposed of, and the settlement is to be made with the actual proprietors of the soil, under this Regulation. In cases, however, where such mocurreydar have been in possession of their mocurreys for a term exceeding twelve years, they are to receive during their lives (subject to the pleasure of the honourable court of directors) the difference between the jumma at

at which they held the lands, and that which may now be agreed to by the actual proprietors, added to the real produce of the authorized sayer resumed or abolished.

XIX. Istemrardars, however, who have not got possession of their lands to the exclusion or without the consent of the actual proprietors, as the mocurreydar mentioned in Section XVIII. are supposed to have done, but hold them of the proprietors on pottah or lease, to be considered as a species of pottah talookdars, and the settlement is to be made with them as hereafter specified.

LXII. First, The annual revenue to be paid to government from the estates of the proprietors of land with whom a settlement has been established with powers to pro-declared fixed for ever, and courts of justice having been established with powers to protect them against all demands exceeding that fixed revenue, whether made by the officers of government or other persons, or by the authority of government itself, and on the other hand the grounds on which deductions and abatements were heretofore occasionally obtained by proprietors of estates when their jumma was liable to frequent variation, no longer existing, neither their rights nor the value of their property can be affected in future by the real produce of their estates being known. The rules therefore, hereafter prescribed, regarding putwarries, which are framed solely to facilitate the decision of suits in the courts of judicature between proprietors and farmers of lands, and persons paying rent or revenue to them, and to guard against any diminution of the fixed revenue of government, or injustice to individuals, by enabling the collectors to procure the necessary information and accounts for allotting the public jumma upon estates that may be divided agreeably to the principles prescribed in Regulation I. 1793, can be objected to by those proprietors only who may have it in contemplation, in the event of the division or transfer of a portion of their estates, to deprive government of a part of the fixed revenue, or defraud some of the partners in their estates, by obtaining a disproportionate allotment of the public assessment on the several shares, or to oppress the persons paying rent or revenues to them with impunity, by withholding from the courts of justice the documents necessary to enable them to afford redress to the complainants. It being essential to the security of the public revenue, as well as of private rights and property, and at the same time, consistent with the ancient usages of the country, and the declarations in the Proclamation announcing the public assessment on the lands fixed for ever, that government should have the means of counteracting such unjustifiable views; the following rules have been adopted:—

Second, Every proprietor of land who may not have established a putwarry in each village in his or her estate, to keep the accounts of the ryots, as required by the original rules for the decennial settlement of the three provinces, shall immediately appoint a putwarry in each village for that purpose. All proprietors of estates are to deposit in the Dewanny adawlut of the zillah, the collectors cutcherry, and the principal cutcherry in each mehau or pergunnah, a list of the putwarries in their respective estates, and the names of the villages, the accounts of which they may be severally appointed to keep. The proprietors are to notify every three months to the court and the collector, all vacancies that may occur, and the names of the persons whom they may appoint to fill them. The board of revenue are empowered to authorize any proprietor to reduce the number of putwarries, in such proportion as they may think proper, in cases in which it may appear to them unnecessary to entertain a separate putwarry for each village.

Third, The putwarries in every estate are to produce all accounts relating to the lands, produce, collections, and charges of the village or villages, the accounts of which may be kept by them respectively, and to furnish every information and explanation that may be required regarding them, whenever they may be required by any court of justice to adjust any suit that may be depending before the court, between the proprietor or farmer of the estate and the ryots, or any persons paying rent or revenue to them, or any other suit.

Fourth, The putwarries in each estate shall also produce the accounts specified in the preceding clause, and furnish every explanation and information that may be required respecting them for the allotment of the public revenue, agreeably to the principles laid down in Regulation I. 1793, in the event of the whole or any portion of the estates being directed to be disposed of at public sale, or being transferred by any private act of the proprietor or proprietors, or of the estate being ordered to be divided pursuant to a decree of a court of judicature, or where it may be a joint estate, in consequence of the request of one or more of the proprietors. But no collector is to require a putwarry to attend him, and produce his accounts, but for the purposes above mentioned, or in any other cases in which they may be expressly empowered to require them by any regulation printed and published in the manner directed in Regulation XLI. 1793. If any collector shall require the putwarry of any village or villages to attend him, and produce the village accounts for purposes or in cases in which he may not be authorized to inspect them, the court of Dewanny adawlut, upon the circumstances being represented to it by the proprietor of the estate, is empowered to make an order to prohibit the collector requiring the accounts, and in the event of his repeating the requisition, to adjudge him to pay a fine to the proprietor of the estate, of such sum as to the court may appear proper, and to levy the fine in the mode in which the courts are empowered to levy fines from the collectors in the suits described in Section XXXIII. Regulation XVI. 1793.

Fifth, When a collector shall require the attendance of a putwarry for the examination of his accounts, either before him or any officer whom he may depute for the purpose, he is to serve such putwarry with a written notice under his official signature and the seal of the zillah, to attend with the accounts required, which are to be particularized in the notice.

INSTRUCTIONS
issued to Collectors
under the Presidency
of Fort St. George,
in Oct. 1799.

Enclosure.

If he shall omit to attend with the accounts by the limited time, and shall not show good cause to the collector for the omission, the collector is authorized to represent the circumstances through the vakeel of government to the court of Dewanny adawlut of the zillah, the judge of which, provided there shall appear to him sufficient cause for so doing, may order such putwarry to be committed to close custody, until he produces the accounts. The courts are to observe the same process with putwarries who may omit to attend with their accounts when required, for the adjustment of any matter or dispute depending before the courts.

Sixth, Putwarries shall be required to swear to the truth of the accounts they may produce, when deemed necessary; and in the event of the collector having occasion to proceed in person, or to depute an officer to examine any village accounts on the spot, the judge, upon application being made to him for that purpose by the collector, through the vakeel of government, may grant to him or to such officer, a commission to swear the several putwarries whose accounts are to be inspected, inserting in the commission, the name of each putwarry to be sworn. If the collector shall have occasion to examine the accounts of a putwarry at the station at which the court may be established, he is to cause him to be sworn before the court, if he shall judge it necessary to require him to make oath to the truth of his accounts.

Seventh, If a putwarry who shall have sworn to the truth of any account that he may have been required to produce before a court of justice, for the purpose of deciding any matter before the court, and the accounts shall afterwards be found to have been fabricated or altered, or not to be the true accounts, the judge of the court is empowered to commit him to be tried for perjury before the court of circuit.

Eighth, If a putwarry shall have been sworn before a judge, or before a collector, or the officer of a collector, to any accounts that he may have been required to produce before the collector or his officer, in a case in which the collector may have been empowered to require him to produce such accounts, and the accounts shall afterwards appear to have been fabricated or altered, or not to be the true accounts, the collector is empowered to employ the vakeel of government to prosecute such putwarry for perjury, in the case specified in this and the preceding clause. If it shall be proved to the satisfaction of the court, that the accounts were fabricated, altered, and exchanged by the orders, or with the knowledge or connivance of the proprietor or farmer of the estate, the court shall impose such fine upon the proprietor or farmer so offending, as may appear to it proper, upon a consideration of the case, and the situation and circumstances of the offender.

Ninth, Upon the accounts of any village being ordered to be produced, if it shall be found that no putwarry has been appointed to keep the accounts of the ryots in conformity to the rules prescribed in clause second, the court, provided it be a case in which the requisition of the accounts may be authorized, shall fine the proprietor for the first offence, in such sum as it may judge proper, upon a consideration of his or her situation and circumstances, and the nature of the case; and for the second offence, twice the amount of the fine for the first; and for the third and every subsequent offence, double the amount of the preceding one. If the accounts shall have been required by the collector, he is to order the vakeel of government to sue the proprietor on the part of government under this section, for a breach of the rule in clause second.

Tenth, The rules contained in this section are hereby equally applicable to dependent talooks as to estates paying revenue immediately to government.

A. D. 1793, REGULATION I.

A REGULATION for enacting into a Regulation certain Articles of a Proclamation, bearing date the 22d March 1793:—Passed by the Governor General in Council on the 1st May 1793; corresponding with the 21st Bysaak 1200, Bengal era; the 6th Bysaak 1200 Fusily; the 21st Bysaak 1200 Willaity; the 6th Bysaak 1850 Sumbut; and the 19th Ramzaan 1207 Higeree.

The following Articles of the Proclamation relative to the limitation of the public demand upon the lands, addressed by the Governor General in Council to the zemindars, independent talookdars, and other actual proprietors of land paying revenue to government, in the provinces of Bengal, Behar, and Orissa, is hereby enacted into a Regulation, which is to have force and effect from the 22d March 1793, the date of the Proclamation.

II. Proclamation, Art. 1.—In the original Regulations for the decennial settlement of the public revenues of Bengal, Behar, and Orissa, passed for these provinces respectively on the 18th September 1789, the 25th November 1789, and the 10th February 1790, it was notified to the proprietors of land, with or on behalf of whom a settlement might be concluded, that the jumma assessed upon their lands under those Regulations, would be continued after the expiration of the ten years, and remain unalterable for ever, provided such continuance should meet with the approbation of the honourable Court of Directors for the affairs of the East India Company, and not otherwise.

III. Art. 2.—The Marquis Cornwallis, knight of the most noble order of the garter, Governor General in Council, now notifies to all zemindars, independent talookdars, and other actual proprietors of land paying revenue to government, in the provinces of Bengal, Behar, and Orissa, that he has been empowered by the honourable Court of Directors for the affairs of the East India Company, to declare the jumma which has been or may be assessed upon their lands, under the Regulations above mentioned, fixed for ever.

IV. Art. 3.

IV. Art. 3.—The Governor General in Council accordingly declares to the zemindars, independent talookdars, and other actual proprietors of land, with or on behalf of whom a settlement has been concluded under the Regulations above mentioned, that at the expiration of the term of the settlement, no alteration will be made in the assessment which they have respectively engaged to pay, but that they and their heirs and lawful successors will be allowed to hold their estates at such assessment, for ever.

V. Art. 4.—The lands of some zemindars, independent talookdars, and other actual proprietors of land, having been held khas, or let in farm, in consequence of their refusing to pay the assessment required of them under the Regulations above mentioned, the Governor General in Council now notifies to the zemindars, independent talookdars, and other actual proprietors of land, whose lands are held khas, that they shall be restored to the management of their lands, upon their agreeing to the payment of the assessment which has been or may be required of them, in conformity to the Regulations above mentioned, and that no alteration shall afterwards be made in that assessment; but that they and their heirs and lawful successors shall be permitted to hold their respective estates at such assessment, for ever; and he declares to the zemindars, independent talookdars, and other actual proprietors of lands, whose lands have been let in farm, that they shall not regain possession of their lands before the expiration of the period for which they have been farmed (unless the farmers shall voluntarily consent to make over to them the remaining term of their lease, and the Governor General in Council shall approve of the transfer); but that at the expiration of that period, upon their agreeing to the payment of the assessment which may be required of them, they shall be reinstated; and that no alteration shall afterwards be made in that assessment, but that they and their heirs and lawful successors shall be allowed to hold their respective estates at such assessment, for ever.

VI. Art. 5.—In the event of the proprietary right in lands that are or may become the property of government, being transferred to individuals, such individuals and their heirs and lawful successors shall be permitted to hold the lands at the assessment at which they may be transferred, for ever.

VII. Art. 6.—It is well known to the zemindars, independent talookdars, and other actual proprietors of land, as well as to the inhabitants of Bengal, Behar, and Orissa in general, that from the earliest times until the present period, the public assessment upon the lands has never been fixed; but that according to established usage and custom, the rulers of these provinces have from time to time, demanded an increase of assessment from the proprietors of land; and that for the purpose of obtaining this increase, not only frequent investigations have been made to ascertain the actual produce of their estates, but that it has been the practice to deprive them of the management of their lands, and either to let them in farm, or to appoint officers on the part of government to collect the assessment immediately from the ryots. The honourable Court of Directors considering these usages and measures to be detrimental to the prosperity of the country, have, with a view to promote the future ease and happiness of the people, authorized the foregoing declaration; and the zemindars, independent talookdars, and other actual proprietors of land, with or on behalf of whom a settlement has been or may be concluded, are to consider these orders fixing the amount of the assessment as irrevocable, and not liable to alteration by any persons whom the Court of Directors may hereafter appoint to the administration of their affairs in this country.

The Governor General in Council trusts that the proprietors of land, sensible of the benefits conferred upon them, by the public assessment being fixed for ever, will exert themselves in the cultivation of their lands, under the certainty that they will enjoy exclusively the fruits of their own good management and industry; and that no demand will ever be made upon them, or their heirs or successors, by the present or any future government, for an augmentation of the public assessment, in consequence of the improvement of their respective estates.

To discharge the revenues at the stipulated periods without delay or evasion, and to conduct themselves with good faith and moderation towards their dependent talookdars and ryots, are duties at all times indispensably required from the proprietors of land; and a strict observance of those duties, is now more than ever incumbent upon them, in return for the benefits which they will themselves derive from the orders now issued. The Governor General in Council therefore expects that the proprietors of land will not only act in this manner themselves, towards their dependent talookdars and ryots, but also enjoin the strictest adherence to the same principles, in the persons whom they may appoint to collect the rents from them. He further expects, that without deviating from this line of conduct, they will regularly discharge the revenue, in all seasons; and he accordingly notifies to them, that in future no claims or applications for suspensions or remissions, on account of drought, inundation, or other calamity of seasons, will be attended to; but that in the event of any zemindar, independent talookdar, or other actual proprietor of land, with or on behalf of whom a settlement has been or may be concluded, or his or her heirs or successors failing in the punctual discharge of the public revenue which has been or may be assessed upon their lands under the above-mentioned Regulations; a sale of the whole of the lands of the defaulter, or such portion of them as may be sufficient to make good the arrear, will positively and invariably take place.

VIII. Art. 7.—To prevent any misconstruction of the foregoing Articles, the Governor General in Council thinks it necessary to make the following declarations to the zemindars, independent talookdars, and other actual proprietors of land.

First, It being the duty of the ruling power to protect all classes of people, and more particularly

INSTRUCTIONS
issued to Collectors
under the Presidency
of Fort St. George, in
Oct. 1791.

Enclosure.

particularly those who from situation are most helpless, the Governor General in Council will, whenever he may deem it proper, enact such regulations as he may think necessary for the protection and welfare of the dependent talookdars, ryots, and other cultivators of the soil; and no zemindar, independent talookdar, or other actual proprietor of land, shall be entitled on this account, to make any objection to the discharge of the fixed assessment which they have respectively agreed to pay.

Second, The Governor General in Council having on the 28th of July 1790, directed the sayer collections to be abolished, a full compensation was granted to the proprietors of land for the loss of revenue sustained by them in consequence of this abolition; and he now declares, that if he should hereafter think it proper to re-establish the sayer collections, or any other internal duties, and to appoint officers on the part of government to collect them, no proprietor of land will be admitted to any participation thereof, or be entitled to make any claims for remissions of assessment on that account.

Third, The Governor General in Council will impose such assessment as he may deem equitable, on all lands at present alienated, and paying no public revenue, which have been, or may be proved to be held under illegal or invalid titles. The assessment so imposed, will belong to government, and no proprietor of land will be entitled to any part of it.

Fourth, The jumma of those zemindars, independent talookdars, and other actual proprietors of land, which is declared fixed in the foregoing articles, is to be considered entirely unconnected with and exclusive of any allowances which have been made to them in the adjustment of their jumma, for keeping up tannahs or police establishments, and also of the produce of any lands which they may have been permitted to appropriate for the same purpose; and the Governor General in Council reserves to himself the option of resuming the whole or part of such allowances, or produce of such lands, according as he may think proper, in consequence of his having exonerated the proprietors of land from the charge of keeping the peace, and appointed officers on the part of government to superintend the police of the country. The Governor General in Council however declares, that the allowance or produce of lands which may be resumed, will be appropriated to no other purpose but that of defraying the expense of the police, and that instructions will be sent to the collectors, not to add such allowances, or the produce of such lands, to the jumma of the proprietors of land, but to collect the amount from them, separately.

Fifth, Nothing contained in this Proclamation shall be construed to render the lands of the several descriptions of disqualified proprietors, specified in the first article of the Regulations regarding disqualified landholders, passed on the 15th July 1791, liable to sale, for any arrears which have accrued or may accrue on the fixed jumma that has been or may be assessed upon their lands under the above-mentioned Regulations for the decennial settlements of the 15th July 1791. It is to be understood, however, all or any of the descriptions of disqualified landholders, specified in the first article of the last-mentioned Regulations, shall be permitted to assume or retain the management of their lands, in consequence of the ground of their disqualification no longer existing, or of the Governor General in Council dispensing with, altering, or abolishing those Regulations; the lands of such proprietors will be held responsible for the fixed jumma that has been or may be assessed thereon from the time that the management may devolve upon them, in the same manner as the lands of all actual proprietors of land, who are declared qualified for the management of their estates, and also of all actual proprietors who are unqualified for such management, by natural or other disabilities, but do not come within the descriptions of disqualified landholders specified in the first article of the Regulations of the 15th July 1791,—are and will be held answerable for any arrears that are or may become due from them on the fixed jumma, which they or any persons on their behalf, have engaged or may engage to pay under the above-mentioned Regulations for the decennial settlement.

IX. Art. 8.—That no doubt may be entertained whether proprietors of land are entitled, under the existing Regulations, to dispose of their estates without previous sanction of government, the Governor General in Council notifies to the zemindars, independent talookdars, and other actual proprietors of land, that they are privileged to transfer to whomsoever they may think proper, by sale, gift or otherwise, their proprietary rights in the whole or any portion of their respective estates, without applying to government for its sanction to the transfer; and that all such transfers will be held valid, provided that they be conformable to the Mahomedan or the Hindoo laws (according as the religious persuasions of the parties to each transaction, may render the validity of it, determinable by the former or the latter code), and that they be not repugnant to any regulations now in force, which have been passed by the British Administrations, or to any regulations that they may hereafter enact.

X. Art. 9.—From the limitation of the public demand upon the lands, the net income, and consequently the value (independent of increase of rent, attainable by improvements) of any landed property, for the assessment on which a distinct engagement has been or may be entered into between government and the proprietor, or that may be separately assessed, although included in one engagement with other estates belonging to the same proprietor, and which may be offered for public or private sale entire, will always be ascertainable by a comparison of the amount of the fixed jumma assessed upon it (which, agreeably to the foregoing declarations, is to remain unalterable for ever, to whomsoever the property may be transferred) with the whole of its produce, allowing for the charges of management.—But it is also essential that a notification should be made of the principles upon

INSTRUCTIONS
issued to Collectors
under the Presidency
of Fort St. George, in
Oct. 1791.

Enclosure.

upon which the fixed assessment charged upon any such estate will be apportioned on the several divisions of it, in the event of the whole of it being transferred, by public or private sale or otherwise, in two or more lots, or of a portion of it being transferred in one, or in two or more lots, or of its being joint property, and a division of it being made amongst the proprietors; otherwise, from the want of a declared rule for estimating the proportion of the fixed jumma with which the several shares would be chargeable in such cases, the real value of each share would be uncertain, and consequently the benefits expected to result from fixing the public assessment upon the lands, would be but partially obtained.—The Governor General in Council has accordingly prescribed the following rules for apportioning the fixed assessment in the several cases above mentioned; but as government might sustain a considerable loss of revenue by disproportionate allotments of the assessment, were the apportioning of it, in any of the cases above specified, to be left to the proprietors, he requires that all such transfers or divisions as may be made by the private act of the parties themselves, be notified to the collector of the revenue of the zillah in which the lands may be situated, or such other officer as government may in future prescribe, in order that the fixed jumma assessed upon the whole estate, may be apportioned on the several shares, in the manner hereafter directed; and that the names of the proprietors of each share, and the jumma charged thereon, may be entered upon the public registers; and that separate engagements for the payment of the jumma assessed upon each share, may be executed by the proprietors, who will thenceforward be considered as actual proprietors of land; and the Governor General in Council declares, that if the parties to such transfers of land; and the Governor General in Council declares, that if the parties to such transfers or divisions, shall omit to notify them to the collector of the revenue of the zillah, or such other officer as may be hereafter prescribed for the purposes before mentioned, the whole of such estate, will be held responsible to government for the discharge of the fixed jumma assessed upon it, in the same manner as if no such transfer or division had ever taken place.—The Governor General in Council thinks it necessary further to notify, in elucidation of the declarations contained in this article (which are conformable to the principles of the existing Regulations) that if any zemindar, independent talookdar, or other actual proprietor of land, shall dispose of a portion of his or her lands as a dependent talook, the jumma which may be stipulated to be paid by the dependent talookdar, will not be entered upon the records of government; nor will the transfer exempt such lands from being answerable, in common with the remainder of the estate, for the payment of the public revenue assessed upon the whole of it, in the event of the proprietor, or his or her heirs or successors, falling in arrear, from any cause whatever; nor will it be allowed in any case, to affect the rights or claims of government, any more than if it had never taken place.

First, In the event of the whole of the lands of a zemindar, independent talookdar, or other actual proprietor of land, with or on behalf of whom a settlement has been or may be concluded under the Regulations above mentioned, being exposed to public sale by the order of the Governor General in Council, for the discharge of arrears of assessment, or in consequence of the decision of a court of justice, in two or more lots, the assessment upon each lot shall be fixed at an amount which shall bear the same proportion to its actual produce, as the fixed assessment upon the whole of the lands sold, may bear to the whole of their actual produce. This produce shall be ascertained in the mode that is or may be prescribed by the existing Regulations, or such other regulations as the Governor General in Council may hereafter adopt; and the purchaser or purchasers of such lands, and his or her or their heirs and lawful successors, shall hold them at the jumma at which they may be so purchased, for ever.

Second, When a portion of the lands of a zemindar, talookdar, or other actual proprietor of land, with or on behalf of whom a settlement has been or may be concluded under the Regulations before mentioned, shall be exposed to public sale by order of the Governor General in Council, for the liquidation of arrears of settlement, or pursuant to the decision of a court of justice, the assessment upon such lands, if disposed of in one lot, shall be fixed at an amount which shall bear the same proportion to their actual produce, as the fixed assessment upon the whole of the lands of such proprietor, including those disposed of, may bear to the whole of their actual produce. If the lands sold be disposed of in two or more lots, the assessment upon each lot shall be fixed at an amount which shall bear the same proportion to its actual produce, as the fixed assessment upon the whole of the lands of such proprietor, including those sold, may bear to the whole of their actual produce, the actual produce of the whole of the lands of such proprietor, whether the portion of them which may be sold be disposed of in one, or in two or more lots, shall be ascertained in the mode that is or may be prescribed by the existing Regulations, or such other regulations as the Governor General in Council may hereafter enact; and the purchaser or purchasers of such lands, and his or her or their heirs or successors, will be allowed to hold them at the jumma at which they may be so purchased, for ever; and the remainder of the public jumma, which will consequently be payable by the former proprietor of the whole estate, on account of the portion of it that may be left in his or her possession, will continue unalterable for ever.

Third, When a zemindar, independent talookdar, or other actual proprietor of land, with or on behalf of whom a settlement has been or may be concluded, shall transfer the whole of his or her estate in two or more distinct portions to two or more persons, or a portion thereof to one person, or two or more persons in joint property, by private sale, gift, or otherwise, the assessment upon each distinct portion of such estate so transferred, shall be fixed at an amount which shall bear the same proportion to its actual produce as the assessment upon the whole of the estate of the transferring proprietor, of which the whole or a portion may be so transferred, may bear to the whole of its actual produce. This produce shall

shall be ascertained in the mode that is or may be prescribed in the existing Regulations, or such other regulations as government may hereafter adopt, and the person or persons to whom such lands may be transferred, and his or her or their heirs and lawful successors, shall hold them at the jumma at which they may be so transferred, for ever; and where only a portion of such estates shall be transferred, the remainder of the public jumma, which will consequently be payable by the former proprietor of the whole estates, on account of the lands that may remain in his or her possession, shall be continued undivided for ever.

Fourth, Whenever a division shall be made of lands, the settlement of which has been or may be concluded with or on behalf of the proprietor or proprietors, and that are or may become the joint property of two or more persons, the assessment upon each share shall be fixed at an amount which shall bear the same proportion to its actual produce, as the fixed jumma assessed upon the whole of the estate divided, may bear to the whole of its actual produce. This produce shall be ascertained in the mode that is or may be prescribed by the existing Regulations, or such other regulations as the Governor General in Council may hereafter adopt, and the * shares and their heirs and lawful successors shall hold their respective shares at the jumma which may be so assessed upon them for ever.

XI. Art. 10.—The following rules are prescribed respecting the adjustment of the assessment on the lands of zemindars, independent talookdars, and other actual proprietors of land, whose lands are or may be held khas, or let in farm, in the event of their being disposed of by public sale, or transferred by any private act of the proprietor, or of their being joint property, and a division of them taking place amongst the proprietors.

First, If the whole or a portion of the lands of a zemindar, independent talookdar, or other actual proprietor of land, who may not have agreed to the payment of the assessment proposed to him or her, under the Regulations above-mentioned, and whose lands are or may be held khas, or let in farm, shall be exposed to public sale, in one, or in two or more lots, pursuant to the decree of a court of justice, such lands, if khas, shall be disposed of at white-purchasers of such lands, and his or her or their heirs and lawful successors, shall hold the lands at the assessment at which they may be purchased, for ever; if the lands, at the time of their being exposed to sale, shall be held in farm, and shall be put up in one, or in two or more lots, they shall be disposed of under the following conditions: The purchaser or purchasers shall receive, during the unexpired part of the term of the lease of the farmer, rights, on account of the lands so purchased; and such purchaser or purchasers shall engage to pay, at the expiration of the lease of the farmer, such assessment, on account of the lands, as government may deem equitable. The sum to be received by the purchaser or purchasers, during the unexpired part of the term of the lease of the farmer, and the jumma to be paid by such purchaser or purchasers, after the expiration of the lease, shall be specified at the time of the sale, and such purchaser or purchasers, and his or her or their heirs and lawful successors, shall be allowed to hold the lands at the assessment at which they may be so purchased, for ever.

Second, If a zemindar, independent talookdar, or other actual proprietor of land, whose lands are or may be held khas, or let in farm, shall transfer by private sale, gift, or otherwise, the whole or a portion of his or her lands, in one, or in two or more lots, the person or persons to whom the lands may be so transferred, shall be entitled to receive from government (if the lands are held khas) or from the farmer (if the lands are let in farm) the malicau-nah to which the former proprietor was entitled on account of the lands so transferred. Per-sons to whom such lands may be so transferred, will stand in the same predicament as the zemindars, independent talookdars, or other actual proprietors of lands mentioned in the fourth article, whose lands are held khas, or have been let in farm, in consequence of their refusing to pay the assessment required of them under the before-mentioned Regulations for the decennial settlement, and the declarations contained in that article, are to be held applicable to them.

Third, In the event of a division being made of lands that are or may become the joint property of two or more persons, and which are or may be held khas, or let in farm, the proprietors of the several shares will stand in the same predicament, with regard to their respective shares, as the zemindars, independent talookdars, and other actual proprietors of land, specified in the fourth article, whose lands have been let in farm or are held khas, in consequence of their having refused to pay the assessment required of them under the before-mentioned Regulations for the decennial settlement; and the declarations contained in that article, are to be considered applicable to them.

Approved; and ordered, that each collector be addressed accordingly.

Appendix, No. 19.

LETTER from Lieut. Colonel Barry Close, to Captain Alexander Read, Superintendent of the Revenues in the Barahmah Country, dated 31st March 1792.

Sir,
LORD Cornwallis conceiving it doubtful whether it may be altogether convenient for the Madras government to appoint collectors immediately, for the management of the ceded countries, has formed the intention of having them placed under your immediate charge, not only from the experience you have had in that branch of business, but from the convenience that attends the measure, on account of your being already desired to march with the necessary force, and take possession of the posts ceded in the Barahmah. In pursuance therefore of the intention above mentioned, his lordship hereby nominates you to be collector and manager, on the part of the Honourable Company, of all the revenue concerns in the ceded districts, contained in the Barahmah and the Salem country, including the Nameul, from the 16th day of the present month, which is the date of the treaty of peace concluded with the nabob Tippoo Sultaun, until the end of the present year, when it is proposed that collectors shall be appointed by government for the said year, from the list of civil servants.

When you proceed to the Barahmah therefore, agreeably to former instructions, his lordship wishes you to be prepared and provided to enter on the office in the best manner possible, prepared with such authentic information as can be gathered together, respecting the real annual produce of the districts that are to come under your management:—a point that you must spare no pains to ascertain with precision, and without delay; and provided with such number of accountants and subordinate instruments from amongst the natives, on whose integrity you can place reliance, as the effectual execution of your arrangements may require.

The officers attached to you at present as assistants, his lordship is in hopes will contribute largely to your aid. However, as you will have concerns of a wide extent to arrange and settle, his lordship proposes to send you from head quarters, to be employed under your directions in the revenue branch, Lieutenant William Macleod, whose merits are not unknown to you, and who, from having long maintained a constant intercourse with the natives, in which he has become familiar with their languages, customs and manners, promises to afford you the fullest satisfaction.

In nominating you to an office of such high trust and importance, and so difficult to execute with propriety and success, as that now conferred upon you, his lordship thinks it unnecessary to advert to the reliance he places in your zeal, integrity and abilities; the ready selection he has made of you on the present occasion, being a sufficient proof of the opinion he entertains of you, in those respects.

In entering upon your charge however, he desires you will hold it constantly in view, as a leading principle never to be departed from, that neither the Company nor Tippoo Sultaun has any claim on the ceded countries, for arrears of any denomination, connected with any period previous to the 16th of the present month, the date of the treaty of peace as aforementioned; and his lordship is the more particular in marking this circumstance to you, from thinking it not improbable but since that date, persons subject to Tippoo's government may have driven off, or shown themselves desirous of driving off, cattle or inhabitants, or removing the implements of husbandry from the ceded districts.

Such a conduct on their parts, his lordship wishes me to intimate, it must be your particular care to ascertain and resist; referring cases of doubt or difficulty to the head quarters or to government.

Under the change of government that is occasioned by the cession, it is but natural that the inhabitants should be for a time, impressed with doubts and fears.

On similar occasions amongst the native governments, the old master generally exacts what rapacity suggests, and the new one, seldom fails to insist, with a rigorous hand, on the discharge of long arrears. The villagers therefore, ignorant of the just and moderate intentions of the English government towards them, may from apprehension, be disposed to abandon their habitations, and keep aloof amongst the hills, to the great detriment of the districts, till they can inspect the system of your management, and receive encouragement from it, to draw them from their retreats; while, on the other hand, some of the poorer class of inhabitants, may be willing to subject themselves to imposition, rather than fly their homes.

On these accounts, his lordship enjoins you to use the earliest and most effectual means possible, to inspire the inhabitants at large, and particularly the villagers, with an adequate confidence in the English government, giving them such explanations yourself, or through your European assistants, as may tend to remove every ground of apprehension on the above points; and taking every precaution that none of your native followers may avail themselves of the diffidence and timidity of the villager, to subject him to the payment of sinister demands.

Letter from Lieut. Col. B. Close, of 31 March 1792.

744
Letter from Lieut. Col. B. Close, of 21 March 1792.
Appendix to the REPORT from The Select Committee on [No. 16.]
These matters of regulation, his lordship has little doubt, your own experience would have suggested to you. However, his solicitude for the welfare and improvement of our new acquisitions, in which the credit of government and the interest of the company are so materially concerned, would not permit him to refrain from having them detailed.

Major Cuppage is directed to receive charge of the posts ceded in the Salem and Namcul districts; and you will be informed when he gets possession of them, that you may proceed to settle those districts accordingly.

To the above, his lordship has at present, little to add. He has directed me to repeat his former instructions to you, to correspond with government and head quarters on every material circumstance that may occur connected with your employments; and to subjoin his exertions in the revenue branch; your knowledge of the languages; and the qualifications of your European assistants, you will not only be able to regulate a just and effectual system of revenue management for the districts under your charge, but that principles of improvement may be derived from your regulations hereafter, for the better management of other countries subject to the company's government.

Head Quarters,
Camp near Buckelly, 31st March 1792.
I have the honour to be, &c.
B. Close,
Adj^t Gen^l to the Army.

EXTRACT of Letter from Governor General to Court of Directors;
dated 2d May 1792.

Important as our late acquisitions are, in every point of view, I am exceedingly anxious that no means should be omitted to introduce and establish a system for their management, which shall be calculated to promote the happiness of the people, and to secure to the company all the substantial advantages of their revenue and commerce.

Being well acquainted with Sir Charles Oakeley's public spirit and zeal for your service, I know that I can depend upon him for doing his utmost to fulfil my wishes and expectations; but I cannot conceal from you, that from many circumstances which have come under my own observation, as well as from the present wretched state of the company's Jaghire, and of the Northern Circars, that have been so long under the management of the government of Fort St. George, I am not without my apprehensions of his meeting with some difficulty in finding gentlemen amongst the company's civil servants at that pre-sidency, possessed of all the qualifications that could be wished for discharging properly the duties of collectors and managers of the newly acquired countries that will be annexed to their territorial possessions. I must however, in justice to the civil servants at Madras, declare that those apprehensions are not founded upon my entertaining any doubts that a number of them, are men of great private honour and good talents. But unluckily, few of them are acquainted with the country languages, and are therefore obliged, both from habit and necessity, to allow the management of their official as well as their own private business, to fall into the hands of unprincipled masters, and even people in the Carnatic, who, with very few exceptions, are calculated for being the most cruel instruments of rapine and extortion in the hands of unprincipled masters, and even of rendering (by the artifices and the ascendancy that they acquire over men who are forced to depend implicitly upon them for transacting their business) the most upright and humane intentions on the part of masters of different characters, perfectly useless to the interests of the company, and to the unfortunate natives who happen to be within the reach of their power or influence.

I am sorry to say, that as your Bombay servants have had no experience in the management of revenue, or in superintending the administration of justice amongst the natives in the country, my expectations are still less sanguine that gentlemen will be found at that presidency, properly qualified to manage to advantage our newly acquired possessions on the coast of Malabar. But I can rely upon General Abercromby for selecting men, on whose honour and good intentions he can depend; and who at the same time, possess the greatest share of the other necessary qualifications.

Appendix, No. 20.
REPORTS, AND EXTRACTS OF REPORTS, FROM COLLECTORS,
On the mode of conducting a RYOTWAR SETTLEMENT; and explanatory of
SURVEYS and ASSESSMENTS.

Extract Proceedings of the BOARD of REVENUE, at Fort St. George,
the 5th January 1807.

To the President and Members of the Board of Revenue.

Gentlemen,

Par. 1. I HAD, some time ago, the honour to receive your letter of the 9th September last, with a copy of an extract from the honourable Court of Directors, dated the 6th November 1805, and of the minutes of government thereon, dated the 1st August 1806; and I shall now, agreeably to the orders of the Board, give as circumstantial an explanation of the manner in which the kulwar, or individual settlement, is made, as the subject seems to require.

2. This kind of settlement, though it appears intricate and laborious, is so greatly facilitated by a variety of causes, as to render the execution of it easy, to any person of common attention. It is the ancient and universal practice under all the native governments; and hence the collector has no trouble of introducing a new system, but has only to follow that which he finds already established.

Districts are divided into villages under the management of potails, or head farmers, who are, from long habit, perfectly capable of making the settlement of their respective villages; and the ryots, from having been long accustomed to be guided by them, readily agree to what they fix or propose, as it is usually what they themselves know to be the proper rent.

In all villages, the ryots are in the habit of meeting and debating upon the subject of rent; but there are many villages in which they settle among themselves the exact proportion of the whole rent that each individual is to pay; these, are called, Veespuddi, or fixteenth villages, from the land and rent being divided into fixteenth shares; and they compose a considerable part of the Cuddapah province, which is about one third of the Ceded Districts, besides being scattered, though more thinly, over other parts of the country. When the season of cultivation draws near, all the ryots of the veespuddi village assemble to regulate their several rents for the year. The pagoda is the place usually chosen for this purpose, from the idea that its sanctity will render their engagements with each other, the more binding. They ascertain the amount of the agricultural stock of each individual, and of the whole body, the quantity of land, to the culture of which it is adequate; and they divide it accordingly, giving to each man the portion which he has the means of cultivating, and fixing his share of the rent; and whether his share be one or two fixteenths, he pays this proportion, whether the whole rent of the village be higher or lower, than last year.

Every village is, in fact, a small collectorate; and where the potail does his duty, the collector has only to confirm what he has already done. From all these circumstances, together with the aid which is derived from the tehildars and their cutcheries, the kulwar settlement, which on the first view, might appear to be an endless task, is so much simplified, that it may be accomplished by any person of ordinary talents and exertion.

3. The chief obstacles in the way of it, arise from false accounts, from doubts concerning the rate of assessment, and from the difficulty of ascertaining the condition of the poorer ryots. There is perhaps no curnum, who in any one year, ever gives a perfectly true statement of the cultivation of his village; and it is only the fear of removal or suspension, that can make him give such accounts as are tolerably accurate. The proper rate of assessment is found either by reference to the accounts of former years, or by comparison with the rent of lands of the same quality which have long been nearly stationary; and the condition of the poorer ryots is learned, from the concurring testimony of their neighbours, who at the same time, will not exaggerate their poverty, lest the remissions which may in consequence be granted, should fall upon themselves. A short explanation of what takes place in the kulwar settlement of a single district or tehildarri, will equally apply to the whole number of districts forming a collectorate. I shall here speak of a district, in its ordinary state of prosperity, not of one that has been reduced below it, by war, or any other calamity.

4. A district paying a revenue of fifty thousand pagodas, usually contains about a hundred villages, differing greatly in extent and produce; some of them, not paying more than a hundred pagodas, and others, as much as five thousand annual rent. Every village has within itself, a complete establishment of hereditary revenue servants; a potail to direct the cultivation, and realise the rent, and manage its affairs in general; a curnum to keep the accounts, and a certain

REPORTS, &c. from Collectors, on a Ryot-war Settlement.

Letters from the Principal Collector of the Ceded Districts, 30 Nov. 1806.

REPORTS, &c. from
Collectors, on a Ryot-
war Settlement.

Letter from the prin-
cipal Collector of the
Ceded Districts,
30 Nov. 1806.

certain number of peons to act under the potail, in collecting the kists from the ryots. When the ploughing season begins, the potail ascertains what land each ryot can cultivate; he permits those who may have met with losses to relinquish a part of their land, which he distributes to others, who may be willing to take it; and to such as require none, he continues the season is so far advanced that a judgment can be formed of the crop; but he assures them, that their respective rents will continue the same as last year, only making allowance for such alterations as may become unavoidable, from the total revenue of the village being somewhat raised or lowered by the collector: they are satisfied with this promise, receive betel from him, as a confirmation of it, and yoke their ploughs. Specific written engagements cannot be made with them at this early period of the year, because, as in annual settlements, where the failure of the crop is great, remissions must be allowed; so where the produce is uncommonly abundant, increase must be taken to balance such failures, because the potail having relations and friends in the village, to whom he would be partial, could not safely be engaged with the power of fixing rents, and because the ryots themselves, will not in this year agree to pay the same rent in the ensuing one, lest they should meet with losses, which would be aggravated by a rent which they might then be unable to bear. The tehsildar goes round his district, in the early part of the season. His business is chiefly to regulate cultivation in those villages where it is mismanaged from the incapacity of the potail, or impeded by disputes among the principal ryots, and to make advances to the poorer sort for the purchase of seed, ploughs, or cattle. He also ascertains what land each ryot has already cultivated, or engaged to cultivate during the year, which he does, by assembling the ryots in their respective villages, and examining them in the presence of the potails and curnums; and accounts of the land occupied and unoccupied are taken by his cutcherry, which accompanies him. He goes round again when the crops are ripening, to see their condition, and to ascertain whether the quantity of land actually cultivated is more or less than that which the ryots had engaged to take.

5. The collector sets out on his circuit, in September or October, when the early crops begin to be reaped, and the late ones, to be down. On arriving in a district he assembles all the ryots of the four or five nearest villages. The first business is, to learn how far the cultivation of the present year, is more or less than that of the last. This is soon done, by the help of the tehsildars and curnums accounts, compared with the reports of the potails and ryots. Where there is a decrease, it is commonly owing to deaths, emigrations, or loss of cattle. Where there is an increase, it is usually derived from new settlers, or additional lands being occupied, by the old ones. In the case of decrease, the rent of the lands thrown up, is deducted from the settlement of last year. In that of increase the rent of the land newly occupied is added; and in both cases, the rent of the remaining lands remains the same as before. The rent of the land newly occupied is determined by the accounts of what it was in former times, or, if such accounts cannot be procured, by the opinions of the most intelligent ryots; but the full rent of waste land is not exacted, until it has been in cultivation from two to seven years. The number of years, and the gradational rise in each year, depend upon the nature of the land, and the custom of the village. They are known to all parties, and all doubts are removed, by their being detailed in a proclamation or cowle namah, under the collector's seal, circulated to every village.

If the cultivation is the same as last year's, and no failures occur among the ryots; the rents remain unaltered. If the crops are bad, and it appears that some of the poor ryots must have a remission; the loss, or a part of it, is assessed upon the lands of the rest, where it can be done, without causing any material inconvenience. This assessment never exceeds ten or twelve per cent; and is much oftener relinquished, than carried into effect. In cases where it can be easily borne, it is frequently agreed to without difficulty; and if opposition is made, it is generally soon got over, by the mediation of the ryots of the neighbouring villages present. These, discuss the point in question; with the ryots of the objecting village; tell them that it is the custom of the country; use such other arguments as may be applicable to the subject; and never fail in persuading them to accede to the demand, unless it is really too high, in which event it is lowered. Wherever individuals, or villages, object to their rent, it is always the most expeditious and satisfactory way of settling the dispute, to refer it to the ryots of other villages, who do more on such occasions, in half an hour, than a collector and his cutcherry, in a whole day.

6. The great number of ryots assembled, and the publicity of every operation, are of great use in expediting the settlement. If failures of crops are to be remitted to needy ryots, those who claim indulgence on insufficient grounds, cannot succeed, because their neighbours, who are present, object to it; for they will not allow a remission to be given in which they do not themselves partake, unless it is absolutely necessary; and in the same manner, if rent is any where raised too high, the parties on whom it falls, by appealing to the judgment of the ryots of other villages, get an abatement; so that, as much aid is derived from the ryots themselves, as from accounts, in making the settlement.

7. When the land in cultivation and its rent, has been ascertained, the collector gives every ryot a puttah, with his signature, in which every field he holds, and its rent for the year, are inserted. In most villages, the greatest part of the ryots hold the same fields several years, so that among fifty individuals, there are not perhaps ten whole rights require alteration. When the collector has finished the first four or five villages, he moves on a few miles, assembles the ryots of the adjacent villages, and having settled their rents, proceeds in the same manner, until he has finished the whole district, which usually requires a month or five

REPORTS, &c. from
Collectors, on a Ryot-
war Settlement.

Letter from the prin-
cipal Collector of the
Ceded Districts,
30 Nov. 1806.

five weeks. The sub-collectors, who have only four or five districts each, make the whole kulwar settlement personally. My own division, is too extensive to be annually settled in detail by one person; and I therefore leave what I cannot accomplish myself, to the district servants. I make the village settlements of every district, and also the kulwar settlement of one district, in some years, and of one village in each district, in others, and direct the rest to be done, by the tehsildars. The tehsildar having one village as a model, is easily enabled to settle the rest, in the same way. The rent of each village having been settled by me, he can only add to it, by including lands which may have been met with great losses. If he lowers it can only lower it, where some of the ryots may have met with great losses. If he lowers it without cause, the ryots who do not share in the remission, object to it, and complain; or if, without altering the rent of the village, he lowers that of one ryot and raises that of another unjustly, the ryot on whom the extra rent is thrown, complains. Even where the ryots neglect to bring the grievance forward immediately, they hardly ever omit to state it, when assembled for the settlement of the ensuing year; and the tehsildar, knowing that gross negligence or partiality will be attended with the loss of his place, seldom ventures to make an unfair settlement. There are, however, cases in which he does so, either from ignorance or corrupt motives; but where the collector is vigilant, they are not frequent. There is, indeed, no possibility of preventing them altogether; for the collector, when he makes the settlement in person, may be deceived occasionally by the servants of his own cutcherry, who may be dishonest as well as the tehsildar. The business of a collector is not properly so much to labour through all the details of the settlement, as to make those do it, who can do it best. The potails, and curnums of villages, are the persons most capable of making the settlement correctly; but they cannot be trusted, because they are cultivators themselves, and have always friends and enemies among the ryots. It therefore becomes necessary to employ a tehsildar, who, not being a native of the district, is not so liable to be influenced by partialities. As his attention too, is confined to a single district, he will be better qualified to state of its cultivation, better than the collector or his cutcherry, and will be better qualified than them, to make the settlements properly; and hence I have found that the settlements of tehsildars, have usually been better adapted than my own, to the circumstances of the ryots.

8. I have described the kulwar settlement, as it is made in a country in its ordinary state of cultivation; but in one, which has suffered from invasion or internal disturbances, and in which a part of the land formerly cultivated is waste, and the remainder held at a rent considerably below the ancient standard, the process is more tedious and difficult, because it is requisite, not only to increase or diminish the rents of such individuals as occupy or throw up land, but to raise the rent of every ryot, by raising the rent of all land, gradually to its former level, following cautiously the improving condition of the ryots. This was done throughout the Ceded Districts for some years; but they have all now, with a very few exceptions, reached their standard assessment. The same mode is followed, in raising the rent of whole villages and districts, as the particular rent of a few individuals. It is effected by the means of accounts; of the opinions of intelligent revenue servants; and more than all, by the assistance derived from the ryots of one village, in assessing those of another.

9. When a district has been surveyed, and the rent of every field permanently fixed, the kulwar settlement becomes extremely simple; for all that is required, is to ascertain what fields are occupied by each ryot, and to enter them, with the fixed rents attached to them, in his puttah; their aggregate, constitutes his rent for the year. He cannot be called upon for more; but he may obtain an abatement, in case of poverty or extraordinary losses. The exact advantage of knowing in the beginning of the season, when he ploughs his land, the exact amount of what he is to pay; he knows the fixed rents of the different fields which he cultivates, and that the demand upon him, cannot exceed their total amount; he knows the utmost limit of his rent, not only for the present, but for every succeeding year; for it cannot be raised, unless he takes additional land, and he is thereby, the better enabled to provide for the regular discharge of his kists, and against the losses of bad, by the profits of good seasons.

10. The kulwar settlement, though it may appear tedious, when compared to the village one, is however not only better calculated to realize the revenue, but is on the whole, a saving of time, because when it is once made, there is no further trouble; but in the village settlement, there is so much room for malversation; so many disputes between the potails, and ryots about extra collections, on the one hand, and the withholding of rents on the other, that more time is consumed in enquiring into those matters, than in the original settlement.

11. The honourable Court of Directors seem to be apprehensive that too much must be left in the kulwar settlement to the agency of native servants; but it does not appear to me, that such agency can be dispensed with, or that, when properly controuled, any serious evil can result from its employment. Without it, the Company's servants could do little or nothing. The most experienced collector, could hardly make the settlement of ten villages, in a whole year; and after all, it would most likely be done very indifferently. The native servants are restrained, as far as men with inadequate allowances can be restrained, by the same considerations as the public servants in other countries; by the fear of detection, of losing their situations, and of punishment. In all provinces that have been permanently settled, their agency has been used, and it had then a much wider field for abuse than in the Kulwar settlements; because such provinces, having been previously settled for some years, by villages, talooks, or other large tracts, without descending lower into detail, and being then disposed of for ever, an enquiry was at an end; so that, if the revenue settlement took place, the danger of and concealed for a short period, till the permanent settlement took place, the danger of discovery

REPORTS, &c. from
Collectors, on a Ryot-
war Settlement.

Letter from the Prin-
cipal Collector of the
Ceded Districts,
30 Nov. 1806.

748.

Appendix to V^a REPORT from The Select Committee on [No. 20.]

discovery was over; whereas, under the Ryotwar system, the minute process that is gone through every year, renders the most trifling abuse, liable every moment to detection. When the rent of every field has been fixed by survey, there is little room for abuse; it cannot be vated land as waste, or by obtaining remission on false pretences of poverty; but it has already been shown, that from the public manner in which the kulwar settlement is conducted and the contending interests of the ryots, either of those modes of injuring the revenue, can never reach to any extent, or be long concealed. There can be no doubt that the kulwar settlement is better calculated than any other, to bring to view the whole resources of the country; but whether it is equally well adapted to improve them, can, perhaps never be certainly known, but by a long trial of its effects in an extensive district.

Kowelgoontah, }
30th Nov. 1806. }

I have the honour to be, Gentlemen,

Your most obedient and humble servant,

(Signed)

THO. MUNRO,

P^r Collector.

Extract of Proceedings of the Board of Revenue at Fort St. George, the 19th May 1803.
To the Collectors of the Ceded Districts.

Gentlemen,

Letter from the Prin-
cipal Collector of the
Ceded Districts to his
Assistants, 25 Aug. 1802,
on Remissions.

Para. 1.—WHEN remissions are required, it is generally owing to some one or more of the following causes:—1st. Peculation of the amildar and other district servants;—2d. Peculation of the potails and curmums;—3d. Improvidence of the ryots;—4th. Bad crops and other accidents;—5th. Over-assessment.

2. The amildar's peculations arise, either from the public revenue, or from a private assessment. The amildar usually wishes that rents should be low, because the lower they are, the higher he can make his private assessment, and the less probability there is, of its being soon discovered; because the potail and ryots, partaking in the benefit, are averse to informing against him. While he confines himself to his private assessment, he may carry on the public collections, without leaving any balance outstanding; but, whenever he appropriates any part of them to his own use, he raises a proportionate balance against the district; and the cause of it, will very soon be discovered, unless the division servants are concerned with him, and the collector is himself very indolent. If he is pressed for payment, and attempts to raise the money by an extra assessment, the transaction will certainly be brought to light by some of the inhabitants, either by complaining, or by talking so much of it, that it becomes known every where, and is carried to the collector's catchery by some person who wishes to recom-mend himself for employment. The amildar, sensible of the danger of an extra assessment, seldom ventures upon it, but usually prefers the safer mode of fabricating stories of loss of crops and other accidents, and of the inability of the inhabitants to discharge the balances. When such excuses are received, it ought invariably to be concluded, unless the facts are very fully established, that there is something wrong in his conduct, and his removal from office, ought to follow without delay. His successor will find no difficulty in ascertaining the real state of the balances; for, on pressing the villages by which they are reported to be due, the inhabitants, if they have already paid them, will, in order to save themselves, inform against the late amildar.

3. The potails and curmums, when they know that the amildar diverts a part of the public revenue to his own emolument, always follow his example, and thereby augment the out-standing balance. They frequently go further; and levy additional sums from the more substantial cultivators, because they are conscious that the amildar, being himself guilty of malversation, will not dare to bring them to punishment. These last impositions, though they do not affect the balance of the current year, will most likely increase that of the next, or, what is the same thing, diminish the settlement. The potails and curmums can hardly ever make away with any of the public money, without the knowledge of the amildar. If, in any case, they do; it is a proof that he is either very careless or very ignorant, and that he is unfit for his situation. Their influence, particularly when they have obtained by their exertions, a favourable assessment for their village, is usually sufficient to make the cultivators conceal the demand for a small private assessment, which is always, on such occasions, made upon them, provided that, together with the public one, it does not exceed what their rent ought to have been; but, when they attempt to make an extra assessment, to supply any deficiency of the public revenue which they may have embezzled, the cultivators never pay it, without opposition: and they will always complain of it to the amildar, unless they suppose that he is a party himself, and will not hear them.

4. The mismanagement of the cultivators is not so frequent a cause of failure, as might at first sight be imagined. When they have money sufficient to pay their rents, but do not apply it to that purpose, it is usually expended upon a marriage, or in discharging a debt: but as the ryots, when left to themselves, always pay their rent in preference to every other debt, it may generally be suspected, when they act otherwise, that the district or village servants are concerned in the transaction. Many potails and curmums having, under the late government, embezzled a part of the revenues of their villages, and been forced to make it good, by borrowing money from soucars, upon bonds running in the names of themselves and their villages, they frequently employ the money collected as revenue in paying these bonds, on pretence that all the ryots were answerable, as well as themselves, for the debt. They

REPORTS, &c. from
Collectors, on a Ryot-
war Settlement.

Letter from the Prin-
cipal Collector of the
Ceded Districts, to his
Assistants, 25 Aug.
1802, on remissions.

They call upon them again for the rent, which they have already paid; but, as some of them are unable to comply, an outstanding balance appears against the village. Besides the general debts of the village, the ryots are often so much pressed for their own private debts, as to be rendered incapable of discharging their rents. These debts, are frequently nothing but the accumulation of exorbitant interest, which the ryots would never pay, if they were not afraid of being compelled. When private creditors are permitted to seize the property of the ryots before their rents are paid, it is always to be inferred that they have bribed the amildar; and when the potails are allowed to assess them on account of general bonds, it may be concluded that the amildar has been guilty of peculation, and that he cannot support the cultivators, lest the potail should inform against him.

5. Bad crops are the chief cause of failures, and consequently of remissions; and they are also frequently brought forward as a plea for obtaining remissions, without any absolute necessity. All complaints regarding them, should therefore be received, with very great caution. Were an investigation to be ordered, whenever a cultivator thought proper to solicit an indulgence for his loss, claims would soon become so numerous, that all the revenue servants in the country, would not be able to examine one-half of them. The cultivators would likewise have no difficulty, even in a favourable year, of showing a real loss of 8 or 10 per cent. of the whole revenue; because, in every village, in every season, there are a few fields whose produce is not equal to their rent; and these fields only, would be mentioned as the cause of distress and failure; while those, whose crops had been more abundant, having probably been already reaped, there would be no means of determining how far the deficiency of produce, in the one case, was counterbalanced by the excess, on the other. Were it even possible to estimate exactly the actual loss in every year, it would not follow that it ought to be remitted; for the same cultivators who have lost this year, may have gained last, and, as no extra assessment was then laid upon their profit, no remission can now fairly be claimed for their loss. Whatever may have been the crop, should it have been even less than the seed, they should always be made to pay the full rent, if they can; because good and bad seasons being supposed to be equal in the long run, the loss is merely temporary, and the making of it good, is only applying to the deficiency of a year of scarcity, the funds which have arisen, from one of abundance. Though there is no rule by which a positive judgment can be formed whether or not a ryot who asks a remission, can pay his rents, it may, in most cases, be discovered, by ordering the amount of his failure to be assessed upon the village; for, as the other inhabitants are usually well acquainted with his circumstances, if he has any means of answering the demand against him, they will point them out, in order to exempt themselves from being burthened with it. In the same manner, when a village fails, if the balance upon it, is assessed upon the neighbouring villages, the desire of saving themselves from additional taxation will induce the ryots of those villages to find out and give information, how far the failing village may be able to pay the whole, or a part of its balance. When individual balances are to be levied upon the village by which they are due, great care should be taken, lest the rigorous exaction of them should so much distress the inhabitants, as to disable them from cultivating their usual quantity of land, the ensuing year. The amount of this second assessment, ought seldom or ever to exceed ten per cent. of the rent of the ryots of the mouza, or inferior village on which it is imposed. If a balance still remains, it should be assessed upon all the muzeras which constitute the mouza, but not in a greater proportion than 10 per cent. of the rent. Should a part of the balance yet remain unextinguished, it ought to be remitted; because the inhabitants are extremely averse to contributing to the losses of any village but their own, and because, if more than an additional 10 per cent. is raised upon the mouza in whose mouza the failure has arisen, there is great danger of its occasioning a considerable decrease of cultivation, the following season. When individuals are pressed for balances, the extent of the consequent loss, can never exceed the sum of their particular rents; but when a whole village is laid under a greater second assessment than it can bear, it may hereafter cause a very serious diminution of revenue. Whenever the failure of the crop gives reason to apprehend that there will be a balance against any village, the amildar ought to repair to the spot without delay; ascertain, with the assistance of the inhabitants of it, and the neighbouring villages, what sum it will be necessary to raise by a second assessment; and, after making known to every ryot, the additional amount he is to pay, take measures for its being collected with the last, or two last kists. When the loss, however, appears in a village whose inhabitants are able to make it good, the amildar ought to take no notice of it, but proceed with his collections in the same manner as if there had been a plentiful crop; for the necessity of making remissions is much lessened, by giving the ryots no encourage-ment to expect them.

6. When over-assessment is the cause of an outstanding balance, it ought to be remitted; for it would be unjust to exact more from the cultivators, than their lands can possibly yield. Cases of failure from over-assessment alone, are however, very rare; because the potails at the time of the settlement, always refuse to take their puttas if it is too high, and always obtain a reduction, when they show clearly that it is over-rated. Their own enmities, are the most common source of over-assessment; for one potail often exaggerates the produce of the village of another, or offers more for it, than it is really worth, with the intention of supplanting his rival, and making the ryots pay the loss. He ought to be obliged to pay it himself, as far as his means go; and, if they are not sufficient, the difference ought to be remitted. If, by any mistake or false information, one mouza in a mouza, is rated too high, and another too low, a second assessment ought to be laid upon the underrated mouza, and applied to the discharge of the balance.

I am, Gentlemen, Your obedient servant,

Cuddapah, }
25th August 1802 }

(Signed)

THO. MUNRO, Principal Collector.

REPORTS, &c. from
Collectors on a Ryot-
war Settlement.

Letter from the Prin-
cipal Collector of the
Ceded Districts;
30 Sep. 1802, on the
modes of conducting a
Ryotwar Settlement.

Gentlemen,

To the Collectors of the Ceded Districts.

Para. 1. IN making the annual revenue settlements, there are three ways which are usually followed, and which have each, according to particular circumstances, their claim to preference. The first is, to make the mouzawar, or village settlement of a whole district at once, and then to proceed to the kulwar, or individual settlement, with every inhabitant of each village. The second is, to make the village settlement of one village, and then the individual settlement of it, before beginning with another; and the third is, to begin by settling with each individual of one village separately, and then, by adding their rents together, to make the village settlement.

2. The first mode, that of beginning with a general village settlement of a whole district, is that which I always observe myself, not only because it has in itself many advantages, but because no other would answer, in a division so extensive as mine. It is much more expeditious, and is also frequently as correct, as the others. By assembling all the potails and curnums of a district in one place, there is a better chance of obtaining speedy and even accurate knowledge of its actual state of cultivation, than there is by meeting them in their respective villages; because, besides the usual information to be derived from the curnums' accounts, there is always a great deal obtained from discharged curnums who wish to be restored, and from persons without employment residing in the different villages, who are desirous of renting them. By drawing intelligence from so many different sources, it usually happens, that the produce of some villages is more fully brought forward, than that of others. But, as the potails and curnums of such villages, are averse to being higher assessed than their neighbours, they seldom fail to disclose whatever they know of their concealed resources; and, in this manner, the total actual produce of the district is soon known; and after the gross amount of the assessment is once fixed, should it still fall too heavy on any particular village, it is easily equalized by the potails themselves, with the assistance of the cutcherry. When neither the accounts of the curnums, nor any other information, raise the revenue so high, as there is reason to think that it ought to be; and when it is, therefore, thought advisable to try the dangerous experiment of increasing the assessment, not from the accounts of the current year, but from the presumption that the produce, being known from authentic documents to have been much greater some years ago, cannot possibly be now, so much diminished as it is represented to be, the additional rent which may be imposed upon the district on such an occasion, is in general, very readily partitioned by the potails and curnums among their respective villages. It is, however, very hazardous to attempt to raise the revenue upon such uncertain foundations; for there is often more mischief done, by one year of over-assessment, than can be remedied, by seven of moderation. Revenue servants who have had much experience, can easily ascertain, from the manner in which the potails and curnums proceed in distributing the extra assessment, whether or not there be really a corresponding extra produce. When they divide the extra assessment in a certain proportion among all the villages, in them all; but it is no proof that it is too low. When they divide the extra assessment unequally, it is a strong indication that at least those villages in which the greatest additional weight is thrown, had before been under-rated. The chief objections to making a settlement of all the villages of a district at once are, that it is sometimes detrimental to cultivation, by keeping the potails and curnums away from their villages when their presence is wanted to promote it, and that by bringing the heads of villages together, it enables them to form combinations to prevent the raising of the assessment, which they would not otherwise have thought of. Their being assembled is, however, much more frequently attended, by a contrary effect; for private quarrels, and their jealousy of any of their neighbours obtaining more favourable terms than themselves, most commonly urge them, rather to exaggerate the value of each others villages, than to form any concert for their mutual benefit. In my division, the settlement of all the villages composing a district is always made at once, and the kulwar or individual settlement, is afterwards made by the amildar; but, as few amildars, who have not before been in the Company's service, have ever seen a kulwar settlement, people are sent from the cutcherry to carry it into execution in all those districts, where it is thought that it cannot be safely entrusted to the amildar.

3. The second mode, that of making the settlement of each village separately, is a very common one. It is less liable to be either too high, or too low, than the district settlement; because the state of a tank, or of the cultivation of particular fields, about which there may be a dispute, can be readily ascertained, by sending some person to the spot; because those who are to make the settlements, have also an opportunity of observing the general state of agriculture among the lands of the village; because it can be easily discovered, whether those ryots, who are reported by the curnums to have emigrated, are present or not; and because the amount of the mouzaf, or taxes on trades, can be more accurately determined at the village itself, than any where else. When the village settlement is once fixed, that of the different cultivators is greatly facilitated; because the potail and curnum, knowing that a certain sum must be levied, give every assistance, except perhaps in the case of a few of their own relations, to make a fair distribution of it;—and because the cultivators, for the same reason, agree without much difficulty to their several proportions; and as the discovery of every unauthorized enaum or cultivated firear field, not brought to account, lightens their particular assessment, a regard for their own interest encourages them to give information of many frauds of this nature, which could not otherwise have been, so readily detected. Though an amildar may visit and settle every village separately, a collector, who has the management of five or six districts, must settle two, three, or more villages, in one place; for,

were

were he not to do so, the season would be over, before he could finish his settlement. He has in this way, more people to give him information of the state of these villages, than he could have had, by going to each of them separately.

4. The third kind of settlement, the kulwar or individual settlement; if the curnums' accounts could be depended upon, would naturally be the best, because the stock of cattle, and the quantity and quality of land belonging to each cultivator, being known, it would be easy to fix his rent; and that of all the cultivators added together, would form the land rent of the village. But, as the curnums' accounts are always false, to begin with fixing the rents of the cultivators, would not only be the most tedious, but the most unequal of all settlements. Every single cultivator objects to his own assessment. When the cutcherry servants, by stating the quantity of his land, and the rent that had been drawn from it in preceding years, endeavour to convince him that the assessment is moderate, and that he ought to agree to it; he urges all the excuses commonly brought forward by that class of men; that grain is now, very cheap; that some of his cattle, are dead; that he is poor, and cannot cultivate his land, without an abatement of rent. He is privately encouraged by the potail and principal farmers, to give as much opposition as possible; because they all in their turns, intend to do the same, and the hope that, if he can obtain a reduction of his rent, they may also, under the same pretences, expect the same indulgence. Every ryot is usually sufficiently careful of his own interest to dispute about his rent, whether it is high or low; but should there even be some among them who, being satisfied with it, have no thoughts of starting objections, the fear of the potails' displeasure, and of the reproaches of the other ryots, for deserting the common cause, induces them to raise as many difficulties as any of the rest. Much time is consumed, in thus debating upon the rent of every individual; and if the revenue servants, either believing their representations of their distress, or wishing to expedite the settlement, allow some abatement of rent to those who are reckoned the poorest, they find that the aggregate of these remissions, not only causes a considerable loss of rent, but increases the difficulty of settling other villages, by encouraging the ryots to insist on a similar or perhaps a greater reduction. The ryots who dispute the most obstinately, even though their rents are already too low, are the most likely to get a further abatement; and those who are less noisy and litigious, are most liable to have their rents, perhaps already too high, raised still higher. It may be thought that the ryots being collected together in one place, no one would allow the land of another to be more favourably rated than his own, without complaining. This usually takes place in villages where none of the ryots are very poor; where there are few in number, and nearly on a footing with regard to property. In such cases, they generally insist upon a fair division of the assessment; but in most other villages, in which both the poorest and the most substantial ryots are found, the assessment is for the most part, unequal, and is always most favourable to the relations of the potail, and to such other ryots as hold out the most stubbornly.

5. When a country has been surveyed, the individual, supercedes both the village and district settlement, because it is then no longer necessary to waste time, in endeavouring to persuade the cultivators to accede to the assessment. The rent of every field being fixed, each cultivator takes, or rejects, what he pleases, and the rents of all the fields occupied in the course of the year in any one village, form what is called the settlement of a district. But where no survey has been made, either the settlement with all the villages of a district at once, or that with three or four at a time in succession, must always be adopted. Besides the reasons already mentioned, the various accidents that affect the crop, render it convenient to make the village, precede the kulwar settlement, because, though the general state of cultivation in a village may be known early in the season, the particular lands on which the crop may thrive or fail, can never be ascertained, until it is pretty far advanced: and as the assessment of individuals must, in some manner, be regulated by the produce, the more advanced the harvest season is when their rents are fixed, the more likely are they to be proportioned to their means of discharging them. This system operates, no doubt, in many cases, as a tax upon industry, and an encouragement to idleness; but as there is at present no other method of securing the realization of the public revenue, it must be continued until the country is surveyed, when every man will be made to pay, not according to the quantity of his crop, but of his land.

6. Though the crop should be considerably advanced before the individual settlement is begun, yet it ought not to be delayed beyond this period; and the sooner it is then finished, the better. If it were possible, it would be of great benefit to the inhabitants, that it could be effected by the time the first kist becomes due; because every cultivator, knowing the full amount of his rent, and having the whole of his crop on hand, would see at once how far it was likely to answer the demand upon him, and would thereby be the more enabled to turn it to the greatest advantage. If it was more than sufficient, he would lay up a part to sell late in the year, when the price had risen to its highest pitch. If it was inadequate, he would still endeavour, by selling it only by degrees in proportion to his kists, and by curtailing his expenses, to pay his rent. But when his rent is not settled, till after most of the kists have been collected; it is sometimes higher than he expected. He has probably not been so careful or economical as he would have been, had he known the amount of it earlier; and he is, therefore, unable to make it good. On the other hand, while he remains in this state of uncertainty, he sometimes suspects, without cause, that his rent will be raised higher than is actually intended. He perceives that his grain will not equal the demand against him; and he sells it off in a hurry at a low price, and absconds with the produce. It is, therefore, of importance that the individual settlement should never be longer delayed than is absolutely

REPORTS, &c. from
Collectors, on a Ryot-
war Settlement.

Letter from the Prin-
cipal Collector of the
Ceded Districts;
30 Sep. 1802, on the
modes of conducting a
Ryotwar Settlement.

lately

REPORTS, &c. from Collectors, on a Ryotwar Settlement.

Letter from the Principal Collector of the Ceded Districts; 30 Sep. 1802, on the mode of conducting a Ryotwar Settlement.

lately necessary; for the same bad consequences often ensue from uncertainty, as from a higher assessment.

7. Whenever the individual settlement of a district is completed, pottahs for every ryot paying rent to government, should be made out by the curnums, according to the form prescribed in my letter of the 30th August, and transmitted to the catcherry, to be signed by you, after having been compared. You should give them yourself, to the inhabitants of the villages, near the spot where you happen to be at the time; in all other places they may be delivered by the amildar. It is proper that every pottah should have your signature, because the inhabitants have more confidence in it, than in that of the amildar or potail. They know it is intended to guard them against extra demands; and they will be more likely to refuse compliance with them, when they have such a voucher in their possession. It likewise teaches them to look up to you, instead of the native servants; and, though they may not have courage to resist the demand in the village, to come forward afterwards with the complaint. They have always been so much accustomed to arbitrary exactions, that it is very difficult to prevail upon them, at least upon the poorer classes, to oppose them. But nothing tends sooner to convince them that there is a limit to assessment, and to encourage them to reject all extra impositions, than the general distribution of pottahs by the collector.

I am, Gentlemen,

Your obedient servant,

(Signed)

THOMAS MUNRO,

Collector.

Chitweyl,
30th September 1802.

Instructions of Collector of Southern Division of Arcot, to his Sub-Collectors, on the mode of conducting a Ryotwar Settlement; enclosed in his Report, dated 1st July, 1806.

Gentlemen,

Instructions of Collector of Southern Division of Arcot, to his Sub-Collectors, on the mode of conducting a Ryotwar Settlement.

Para. 1. YOU were some time since furnished for your general guidance with my instructions to Tehsildars, relative to repairs of tanks, the distribution of tucavay, and the jummahbundy of the current Fussy. On the two former subjects, I have already offered such remarks as appear to me most necessary. My present object is to furnish you with a few, on the latter, and some other points.

2. From all I can learn, which is corroborated by all I have seen, no doubt remains in my mind but that the assessment in this foubah, is in most cases, far too high; and that the revenue realized from the country since it was ceded to the honourable Company, has very materially injured its permanent resources, and reduced the lesser inhabitants to a state of poverty, very much to be deplored.

3. The lamentable influence of the gramatans of villages over the lesser ryots, from whom they have always been in the habit of extorting considerable sums above the circar demand, was a ruinous evil under the late government; and the continuance of it in this, has certainly contributed to reduce the ryots to their present state.

4. The great difficulty of collection; the desertion of villages in part, and wholly; the artifices practised by the inhabitants to avoid payment of their rents, and conceal the public revenue; the miserable appearance of most villages, a great portion of the inhabited houses of which are without roofs, and of the inhabitants, a great number of whom are clothed in the garb of extreme misery, with many other marks which strike the eye of a traveller, and must touch the heart of one who has any spark of sensibility or feeling for his fellow creatures; are sufficient proofs of the opinion before urged, on the state of the country.

5. That many inhabitants, of comparatively affluent circumstances, have seceded, and others have joined in the frauds lately committed, merely with the view of profiting by the confusion created thereby, and avoiding the payment of their rents, I have no doubt; and where is the country in which there are not such people, always ready to support a popular cause of complaint, in the hope of aggrandizing themselves? The lesser inhabitants, as is always the case, have profited less than their leaders; but that they have profited is equally certain; and it is only thereby, that many of them have found means to pay the revenue that has been realized from them.

6. Wherever a tax is such, that the thing or property it is levied on, will not yield a sufficiency, after paying the tax, to recompence the owner for all expense incurred in taking care of it, and yield him a fair remuneration for his trouble; he must either give it up altogether, or supply the deficiency by fraud.

7. The mode of making the settlement last year (and nearly the same has, I believe, been observed in all former ones) is not calculated in my opinion, to correct existing evils; to ascertain the actual resources of the country, the circumstances of the inhabitants; or to do justice to the lesser ryots, who are so much in need of it.

8. In a new unsettled country, the assembling the curnums of four or five talooks at one place, for the purpose of drawing out the jummahbundy accounts, even if they are superintended by the collector, cannot prevent the exercise of many abuses, which might otherwise be checked; but when the superintendence is left to a native, in whom little or no confidence can be placed, the plan will rather tend to perpetuate, than extirpate existing evils. The recurrences of last year, sufficiently prove the latter position.

9. The corrupt and fraudulent conduct of the curnums is well known; and yet it is on the word of these people only, that the settlements have hitherto been grounded. It is true, surveyors have been employed to check their accounts; but it is equally true, that where they have proved false, in the proportion of more than 150 per cent. the surveyors have not discovered, one per cent.

10. The

REPORTS, &c. from Collectors, on a Ryotwar Settlement.

Instructions of Collector of Southern Division of Arcot, to his Sub-Collectors, on the mode of conducting a Ryotwar Settlement.

10. The plan is equally injurious to many of the ryots; for as the curnums accounts of cultivation are too frequently written from memory, instead of on the spot, I have found in numerous instances, many more cawnies entered than were actually cultivated; many as reaped, that never were; many as nanjee, that have turned out punjee, and many totalcal, which have turned out nanjee.

11. The tehildars, with their catcheries, instead of being a check on the curnums; instead of being caused to make regular circuits of their villages to excite the ryots, to extend their cultivation, to ascertain their circumstances, to alleviate them, to learn the resources of their districts, and how they can best be improved; instead of causing the curnums to accompany them on their village tour, and take the cultivation accounts on the spot, the correctness of which the tehildars would then have the best opportunity of ascertaining by inquiry among the ryots, or by ocular demonstration if necessary, have hitherto been confined to the mere business of collection.

12. Hence arises that want of energy, that deplorable negligence, shameful ignorance, and, in some cases, corruption, for which the generality of the tehildars and other native servants are so remarkable in this foubah. I have met with very few who know any other village than their cusbah, who know any thing of the resources of their districts, or who can give a satisfactory answer to any question relative thereto.

13. Till the survey and valuation of all the lands in the country are finished, we must content ourselves with correcting the most prominent evils, by such means as are afforded us.

14. The instructions lately sent to the tehildars have been framed, with this view. They are thereby, you will perceive, strictly enjoined to do every thing I have remarked in the 11th paragraph, that they have hitherto neglected to do. They ought now, taking engagements from a circuit, distributing tucavay according to the wants of the ryots, and performing such other duties as are enjoined them, before the Huzzoor Catcherry proceeds on circuit; they are directed to make a second circuit, in order to see how far the ryots have fulfilled their engagements.

15. When they have thus prepared their accounts, I propose (and wish you, to do the same) to make a circuit of every talook under my immediate management only, however diligently they may have been superintended by the tehildars; but I mean to check them by the presence of every cultivator in the talook, who will be examined as to the quantity of land he has agreed to take, and who will be told at the time what he is to pay; therefore, if he has then any fair objections to make, they will be attended to, but not afterwards.

16. Such is the present indolence, as well as ignorance of the generality of tehildars, that I have little hope of their executing the orders sent them with any degree of vigour, unless they are stimulated thereto, by your presence in the talooks. I wish you, therefore, with that view, to make a tour of your districts without loss of time; and when you have finished it, to report the progress the tehildars are making, with any other remarks you may deem worthy of communicating.

17. The plan of making a distinct settlement with every individual cultivating land, appears, at first, a most arduous undertaking. It is so on its introduction; but the benefits arising from it are so numerous, that in the end you will find it save much trouble. I speak of it from experience, having practised it for five years.

18. It tends more than any thing, to give the lesser ryots a confidence in those who govern them, and to render them independent of the curnums and heads of villages, at whose mercy they have hitherto lived. It gives them an opportunity of stating any injustice which may have been practised towards them by those people, either in the classing or assessing their lands; the truth or otherwise of which, can be ascertained immediately, by confronting the parties, and examining the accounts. It gives the fairest opportunity of proving the zeal and other merits of the tehildars; and what is by no means the least material benefit, it gives us, as collectors, a greater insight into the actual state of the country and circumstances of the inhabitants, than can be obtained, in any other way.

19. The lesser ryot, by learning at the time what he is to pay to government, will soon learn to resist any extra demand made on him; and by knowing that a settlement will be made with him in the collector's presence, when he will have an opportunity of stating any fair objections thereto, will enter on the labours of cultivation with a degree of confidence and pleasure, he has never yet experienced in this foubah.

20. The frauds hitherto practised by the tehildar, who, if he does his duty (which it is their business, to cause him to do) will be able to detect most abuses on the spot; but such as our business, will most probably be discovered by the collector's catcherry, with the assistance of a few examiners, who should be sent to every suspected village. Persons discovered in consequence to have committed frauds, should meet with instantaneous punishment, which will tend more than any thing to prevent their repetition.

21. By the cowle namah circulated through the country, the teerwa on all cultivated land, at present so highly assessed, will be reduced to a standard that will at least give the ryot a trifling interest in the cultivation of it, though not so great a one, as he ought to have. The terms, however, on which he will thereby be permitted to cultivate waste land, will render his interest on the whole, better than it has ever yet been; and will, I have no doubt, tend to cause a very considerable increase of cultivation, in this at present desert country.

22. The satisfaction this cowle appears already to have afforded, satisfies me that the effects of it, will be extremely beneficial to government, as well as its subjects. The latter, seeing our attention to their circumstances, and our wish to render the country prosperous, will have reason

REPORTS, &c. from Collectors on a Ryot-war Settlement.

Instructions of Collector of Southern Division of Arcot, of 1st July 1806, on the mode of conducting a Ryot-war Settlement.

reason to rejoice in the change of government, and finding they can exist without it, will cease in a great measure, from resorting to those artifices lately practised by them.

23. The cowle namah is meant for your general, rather than your particular guidance; many instances will probably occur in which you may see reason to deviate from it. In any of it may not be materially altered, without a reference to me.

24. I most particularly exhort you to let moderation be your guide, in the whole progress of your settlement. In a case of doubt, as to what ought to be a ryot's assessment, your decision should incline, if any thing, in his favour. The numerous arguments to be urged in favour of a moderate assessment are, to my judgment, incontrovertible. The flourishing state of those few districts that are blessed with one, sufficiently prove its benefits.

25. The effects of our inclining to moderation, will be beneficial to the circumstances of the ryot; and which are better, he will increase his cultivation, and thence the revenue of government. There can never be any difficulty in drawing any exuberance of wealth from him, should he ever be so fortunate as to possess it; on the contrary, by being too hard on him, we may most materially injure the resources of the country: by over assessing him one year, we may prevent his contributing to government, for many afterwards. How frequently this has been the case already in this foubah, you must well know. Increase of revenue, from increase of cultivation, not from an enhanced assessment, and increase of happiness and prosperity to the inhabitants and the country, should go hand in hand. If the former is obtained by a sacrifice of the latter, we defeat our aim, and prove ourselves most unworthy labourers, in the field we toil in.

26. At the same time I wish you to incline to moderation, I cannot sufficiently warn you against the artifices practised to deceive us. I am satisfied that frauds will decrease, as the circumstances of the people improve. But wherever they do happen, it will be our business to discover them; and not to punish the whole, on account of the misconduct of a few.

27. In concluding these remarks, I must remind you, that success depends more on our vigilant superintendence, than any thing else. The most unexceptionable orders that can be framed will have little effect, without it. The native officers in this foubah in particular, either cannot or will not act under them, with any degree of activity, unless they know they are diligently watched, and that their continuing to hold their situation, depends on their success, and the consequent approbation of their superiors. Much is expected of us. The result of our exertions, which we realize our jumabundy, and the improvement, or otherwise, which at the same time, takes place in the revenues of the country, and its general prosperity; will prove with what degree of ability, we have made it.

I am, &c. &c.
(Signed)

JOHN G. RAVENSHAW,
Collr.

Extract of the Proceedings of the BOARD of REVENUE, Fort St. George;
25th June 1804.

Extract Mr. HURDIS's Report relative to the permanent Settlement of the Dindigul Province dated 16th Feb. 1803.

Para. 1. IN bringing before your board the Schedules for the permanent system of revenue in the Dindigul province, I shall, with leave of your board, endeavour to show, with as much conciseness as possible, the mode the survey has permitted me to form in settling the zemindaries, and the detail thence arising, from the lowest ryot, with the value of his farm, to the first zemindar, and the value of his zemindary.

2. This extent, I propose shewing in its full detail, as settled from the survey; and its jumma, as collected during the several fully years that have passed since its formation; and that the land rent may be solely and wholly seen, I have exhibited that only, in the statement, to tally subtracting all enams, shotrium and devastanum lands, and all lands of founardiem, each particular branch of which will be separately treated on, hereafter.

3. This statement shews the Dindigul districts and the sequestered pollams, converted into forty zemindaries; the number of villages composing each zemindary; the resources in water for the cultivation; the census of the population; the agricultural property of the ryots, and the immediate resources of the zemindary, in its number of looms, shops, and houses.

4. It enumerates the grants from the Cirkars, distinguishing the number of those who inhabit one zemindary or village, from those who inhabit the neighbouring zemindary or villages; the numbers under the head Oolcoody, being the actual number of ryots, viz. 16,146, who chiefly possess the actual cultivating property mentioned in the preceding columns, whereas the number noted as pyacoodies, are of those same people, but possessing lands in zemindaries or villages, within the precincts of which, they do not reside.

5. It shows also the numbers paying founardiem to the Cirkar, which will in its own place be separately explained.

6. The first part of the abstract that demands attention after the preceding columns, is the total tyacut or land, with one exception only, exclusively the property of the Cirkar, which is distinguished by the survey, under its appropriate designation of poonjee and nunjee, giving in the forty zemindaries, goontahs 13,69,820. 12. or cawnies of Madras measurement, 5,95,449. 5 $\frac{1}{2}$.

Extracts from REPORTS of Collectors, on Surveys and Assessments.

Mr. Hurdis, on Permanent Settlement of the Dindigul Province.

7. The land in dispute, forming the above-noted exception, will be an addition merely as land, to the zemindary, or to the polygar with whom the dispute is or may be settled. The detail as regarding what is not productive, is now wholly deducted from the Cirkar land, in order that the investigation may be made without difficulty.

8. It however happens that in several of the lands under dispute, the sequestration of the pollams renders the whole the Cirkar property. What therefore was the contest with the polygars, is now simplified to the dispute between villages, and on the evidence given, there will be little cause for future dispute.

9. This deduction, thus made, leaves to the Cirkar, as its own exclusive right in poonjee and nunjee, 13,57,203. 7 $\frac{1}{2}$. or in Madras measurement, cawnies 5,89,766. 9. from which must be deducted the land classed as porempoco, or what is wholly uncultivable; and this deduction made, the remainder of poonjee 10,75,989. 3. or cawnies 4,67,566. 11. $\frac{9}{10}$; and the remainder of nunjee 54,326. 2 $\frac{1}{2}$. is the land on which both the real and probable value of each and every zemindary is either fixed at, or may be expected to be, as agriculture may extend itself.

10. The valuation by survey of this tract of poonjee, viz. 10,75,989. appears on the average at 3. 4 $\frac{1}{2}$. per goontah, per cawney 20. 4. and comprehends the rents of the cultivated poonjee lands of the districts as it is, together with the probable profit of intelligent and diligent zemindaries. The valuation of the nunjee in like manner, is at 1. 4. 10 $\frac{1}{2}$. per goontah, or per Madras cawney, 3. 3. 12 $\frac{1}{2}$. and includes, as in the poonjee, both actual rents and probable improvement.

11. The average value on the total lands, poonjee and nunjee, viz. 11,39,315. or cawnies, 4,91,171. is on the same mode of calculation, 3. 13 $\frac{1}{16}$. giving an apparent gross revenue of 4,31,264. 4. 12. on the Ain tyacut of the Dindigul province.

12. But from this apparent revenue, the whole of the terrace, or waste cultivated lands on which a valuation has been placed, must be deducted; the respective zemindaries show the valuation of it on each, both on poonjee and nunjee, and the total average per goontah appears on the aggregate of goontahs, 7,30,380. 7 $\frac{1}{2}$. cawnies 3,17,388 $\frac{1}{2}$. to be 2. 15. per goontah, or per cawney 6. 12 $\frac{1}{2}$. making as a jumma, 2,14,594. 2. 1. which estimated value of lands neglected, deducted from the gross jumma of 4,31,264. 4. 12. leaves, as the real land revenue of the district, 2,16,670. 2. 11.

13. I have thus far trespassed on the indulgence of your board, presuming that any other detail of lands, which are at present unproductive, would, at the present part of the report, be unnecessary. They will be noted on when the advantages which may arise to the zemindar from extended cultivation, are discussed.

14. The part of the statement now to be noticed, is that which begins to show the value of the lands under cultivation; and the first of those are such, as come under the description of garden lands. (Bajyhut.)

15. The explanation of the particular rates of assessment on the aggregate, would give too large a detail; I have therefore (and I trust your board may not disapprove) thought it best to exhibit the detail of the Toddycomboo zemindary, the whole of which applies to the whole of the forty zemindaries.

16. With this view, I beg leave to request the attention of your board to the mouzawar, or village statement of the zemindaries; in which No. 2. will show the principal villages composing the zemindary of Toddycomboo, the total lands and assessment on which are formed the line entered in the abstract statement of zemindaries, and show the total goontahs, 582. 5 $\frac{1}{2}$. and cawnies, 252. 8. under the head of garden lands (bajyhut) in the zemindary, their average value per goontah, 2. 4. 4 $\frac{1}{2}$. and per cawney, 5. 6 $\frac{1}{2}$. both villages, and their gross fixed value 1,414. 1. 6 $\frac{1}{2}$. which constitutes the present assessment on those lands.

17. The statement, however, shows only the separate and collective value of each village, on the average of their respective and whole contents, under this express sort of cultivation. It therefore becomes necessary to show, from the statement of the hamlets depending on this zemindary, the quantity and quality of the land giving the assessment, which shows the present average in each, and on both.

18. Hence in the detail quantity of land rated to its quality and situation, and according to the opinion and agreement of all concerned, your board will please to perceive in the total for Toddycomboo village and its hamlets, the number of goontahs, 278. 9 $\frac{1}{2}$. assessed at the gross sum of C^r 634. 7. 15 $\frac{1}{2}$. as noted in the Mouzawar statement, and in the totals of the same statement for Chittenaigputty, previously noting the several rates of assessment, the number of goontahs, 303. 11 $\frac{1}{2}$. assessed at the gross sum of 779. 3. 7 $\frac{1}{2}$.; these particular lands of these villages and hamlets, separately and collectively, composing this branch of cultivation, as before noted in their respective villages and zemindaries.

19. In the formation of the statement of hamlets depending on this zemindary, it was necessary, to the proper examination of the lands, to enter into the most minute possible detail of the farms composing the hamlets. The farms are mentioned rather than the villages; because the convenience of the inhabitants of the hamlets drew them for their culta, that they might be nearer to the lands they cultivated.

20. These are all lands belonging to the culta, but although each hamlet has its name, it does not partake of the distinction of villages, as it has not the fixed bounds in respect to other villages, that its culta possesses in respect to other cultas.

21. Thus the statement of the ryots holding farms (the culta statement) became necessary to show the detail on which the statement of the hamlets was founded, each individual farmer

farmer being therein noted, with the quantity of the land he holds under grant from the collector, and to each quantity the specific assessment made by the survey, and agreed to by the ryot. 22. In the detail of Camawaputty in Toddycomboo ceshah, your board will please to see an abstract statement of each ryot's farm, and the rate of assessment on the lands each respectively holds, under the head garden land (bajyhant) and in the total of that head, will be seen the number of goontahs, 15. 3. classed under that head of cultivation, and the assessment thereon, 32. 9. 2. which quantity and assessment is carried into the statement of the hamlets, and is one part of the general estimate average value of the garden lands (bajyhant) of the village.

23. The same statement, viz. the coolwar statement of Chittanaigputty, applies in like manner to the statement of hamlets for the same village, as the one before noted for Toddycomboo; the various rates of assessment for garden lands, giving on the various holders of the 129. 13. an assessment of 343. 8. 13. which also is one part of the general average value of the village, and which, with its own remaining hamlets and Toddycomboo Proper, forms the average of assessment for this description of lands, in the zemindary.

24. But as this detail would be insufficient to bring before your board, the specific field on which the specific terwa is put, and which, through the claim I have before noted, gives the result already mentioned, I have added the field account, composing the respective farms of the different ryots.

25. This detail shows the fields, by name each ryot possesses; their measurement, and the rate of assessment on each field, and on each goontah. This rate of assessment is formed, as well from the judgment of the surveyors, as from the content of the ryots of the village, who, with the proprietor of the land, were always present at every valuation, and fully canvassed every rate of terwa, ere the rate itself was made.

26. From this detail the farm of Tilla, No. 1, in the culwar statement, appears first in the village, and the garden land attached to his farm, under the name of the pelemunnam (tamarind tree) garden, appears to be one field containing three goontahs, eleven and a half anas, rated and settled at thirty fanams per goontah, giving as its total assessment, 11. 1. 9. as already entered in the culwar statement.

27. The remaining garden lands of this village, stand each as they were rated in the putwa accounts, each garden bearing its own particular name, so given either from its situation, trees, or buildings on it, or remarkable rocks near it.

28. The statwa account of Chittanaigputta culba, shows the Nautanenur Nachyputta garden land (exhady and tholocum) its quantity, rate of terwa and fixed assessment, in like manner as for the same description of land in the culba of Toddycomba.

29. In requesting the attention of your board to these details, my especial object is to show, that the general rate of assessment is easy, and that if the particular rate of particular fields appear heavy in account, the locality in respect to consumption of produce, or the quantity of the land, in respect to the quantity of the produce, is the general cause. On these subjects, I shall hereafter have the pleasure of remarking. At present, I wish to carry your board through this detail, that should any error have occurred, I may avail myself of the full assistance of your board, in rectifying it.

30. The next division of resource in cultivation, is that which arises from the poonja, or dry land, the quantity of which, distinct from garden land, in fields and under cowle, is 33,75,841. 12 $\frac{1}{2}$. averaging 3. 14. $\frac{81}{210}$. per goontah, and making cawnies, 1,46,692. 2. averaging per cawney, 815. $\frac{144}{16}$. and yielding as its fixed assessment, 1,31,940. 5 $\frac{1}{2}$. or fit pag^s 79,963. 42. 46.

31. The detail of this average, I beg to follow up in the same zemindary, the same villages composing the zemindary, the same hamlets composing the villages, the same coolwar statement for the hamlets, and the same putwar statement for the coolwar account, as noted on in respect to the garden lands.

32. Hence the total and particulars of the poonjee in the culwar accounts of Toddycomboo, will show the particular assessment, and the total poonjee in the culwar statement, and the particulars and total of the culwar will show the separate and assessed rates of the fixed present value of the village (mouza).

33. The reference to the detail in Chittanaigputty, as in like manner the same mode of applying the field account (putwar) upwards, to the culwar statement, that to the mouzara statement of hamlets, that to the mouzara statement of villages, and thence to the zemindary, as appears in the statement.

34. The two divisions of garden lands and fields of the poonjee, show the total dry grain land under cultivation, to be goontahs, 3,51,879. 5 $\frac{1}{2}$. giving an average of 4. 5 $\frac{23}{10}$. per goontah, or cawnies, 1,52,902. 5 $\frac{1}{2}$. averaging 9. 15 $\frac{1}{8}$. or 27. 10. per cawney, as the fixed rent of the forty zemindaries.

35. With permission of your board, I shall again recur to the Toddycomboo zemindary, to show as distinctly as possible, that the rent as fixed, is proper both on that zemindary, and by the application of the same general reasoning, on the whole of forty zemindaries.

36. It will doubtless occur to your board, that the average rate of rent per goontah for the garden lands in Toddycomboo and Chittanaigputty, comparatively in the abstract statement, differ much; that the average rate on the poonjee rate (or fields of dry grain) in the two villages, differ more; that the comparative average of both descriptions of lands, are still further

further in value each from the other, and that the average of both, partially constituting a zemindary, exceeds the total average value of the forty zemindaries.

37. And first, for the difference obtaining in the garden lands, those for Toddycomboo rating on the average 2. 2. 12 $\frac{1}{2}$. and those for Chittanaigputty, rating 2. 5. 10 $\frac{1}{2}$. giving in favour of the latter, an apparent increase in value on the former, of 12 $\frac{11}{16}$. 14 $\frac{1}{16}$. per cent.

38. This difference arises, from the different rates of assessment in each village. Rates in Toddycomboo are from 35 fanams to four fanams per goontah, comprising with and within these extremes, fourteen different rates of assessment, which are specifically placed on the total garden lands, 278. 9 $\frac{1}{2}$. according to its quality and situation.

39. In Chittanaigputty, the rates vary from 35 fanams to 8 fanams per goontah, containing twenty-one different rates of assessment, which also are placed on the total garden land, 303. 11 $\frac{1}{2}$. according to its quality and situation; the average of the higher rates of terwa in this village, on its own greater number of goontahs of garden lands, gives a higher value than the lower rate of terwa, on the lesser of goontahs of this description, in Toddycomboo.

40. In regard to the difference in the poonjee lands, on comparison it will appear, that the land of Chittanaigputty is better than the land of Toddycomboo. In these villages, the rate of assessment is made from 13 to 2 fanams per goontah, containing ten different rates of assessment.

41. In Chittanaigputty, the rate of assessment is from 15 fanams to 2 fanams, containing fourteen rates of assessment, according with the quality of the soil in this as well as in Toddycomboo.

42. The general average value of the poonjee fields in Toddycomboo, is 3. 7 $\frac{1}{2}$. goontahs; in Chittanaigputty, is 5. 7 $\frac{1}{16}$. per goontah, yielding an increase of the latter on the former, of about 56 $\frac{1}{2}$. per cent.

43. That such difference should be, in villages joining each other, will at first view surprise; but the conclusion must not be drawn from these columns, a reference being had to the details of the poonjee fields. It will appear, that the greater part of the land of Chittanaigputty bears an higher rate of assessment, than the land of Toddycomboo.

44. This rate of assessment in Chittanaigputty, when averaged on the total poonjee fields cultivated in its village, gives a far greater rate of average value, in comparison with Toddycomboo, in consequence of its average being taken on a much less number of goontahs, the total poonjah cultivated in Chittanaigputty, being 2,880. 7.; and in Toddycomboo the greater number of 9,386.

45. Of this land in Chittanaigputty, viz. 2,880. 7. goontahs, 1,684. 10. are assessed at from 15 to 5 fanams per goontah, and of the poonjee fields in Toddycomboo, viz. 9,386,1464. 2 $\frac{1}{2}$. only are assessed at those rates; the proportion this land of Chittanaigputty bears to its total, equals about 58 $\frac{1}{2}$. per cent. whereas the land thus assessed in Toddycomboo, viz. 1,464. 2 $\frac{1}{2}$. equals, on its total, about 15 $\frac{9}{16}$. per cent. only.

46. The lands of inferior rates, from 4 fanams to 2 fanams per goontah, in Chittanaigputty, are 1,195. 13. to its total poonjee fields cultivated, 41 $\frac{1}{2}$. per cent. and the lands thus assessed in Toddycomboo, are 7,922. 5 $\frac{1}{2}$. bearing on its total poonjee field cultivation, about 84. 6 $\frac{7}{16}$. per cent. Thus the difference appearing on the average of each village is easily explained, and perfectly corresponding with the reason already given.

47. The average value of the garden lands and poonjee fields together, is according to the rates before noted, apparently 82. 10. per cent. more in Chittanaigputty than in Toddycomboo; the details in the rates of assessment already remarked, bring it to this difference of rate of terwa, and the explanations, whilst showing how it happens, fully confirm its consistency with them.

48. The proportion of each description of land in Toddycomboo and Chittanaigputty, to the cultivated poonjee, is in each, as follows; the total of Toddycomboo comprising 9,665. 2. and the total of Chittanaigputty, 3,184. 2 $\frac{1}{2}$. goontahs only.

Toddycomboo:		Goontahs.	Chittanaigputty:		Goontahs.
Garden	- - - -	278 9 $\frac{1}{2}$	Garden	- - - -	303 11 $\frac{1}{2}$
Field's poonjee	- - - -	9,386 8 $\frac{1}{2}$	Fields	- - - -	2,880 7
		9,665 2			3,184 2 $\frac{1}{2}$
Average on total		2 14 $\frac{1}{16}$	Average on total		9 8 $\frac{3}{8}$
D ^o	- - D ^o	97 1 $\frac{1}{16}$	D ^o	- - D ^o	90 76 $\frac{1}{16}$
		100 -			100 -

49. Hence, in the great difference of 82. 10. per cent. noted in the distinct average terwa value of the two villages will be seen, an additional reason for such average in the larger number of goontahs of garden lands, independent of higher rates being calculated on

Extracts from REPORTS of Collectors on Surveys and Assessments.

Mr. Hardis, on Permanent Settlement of the District of the Madras Province.

This remainder is divided with the sirkar, and that division fixed the rent of 5. 5. on the lands giving such produce.

68. The same mode in settling is observed, on the lands less productive; the charges are the same, and I may say, from my own investigation of them, fair, truthfully favouring the ryot. The lesser quantity in produce arises from a decrease in weight, rather than apparent bulk, but the value by measure and weight is generally the same, and the division with the sirkar less in proportion to the weights; which division, at the former rate, fixes the value of the goontah.

69. The rate of estimating the sugar-cane gardens is in this zemindarry as follows:—The produce of the canes equals per goontah, on the first sort of land, on full investigation, one hundred tolas of jaggery.

This valued at 5½ fa¹ per tola gives

Charges on cultivation, &c.	35	—	—
	25	—	—

Leaving as remainder 10 — —; which is divided between the ryots and the sirkar, as the rent, custom has ever authorized should be paid and received.

70. In lands of inferior quality, or when the command of water is less, the size of the canes diminishes; and that diminution giving a less quantity of jaggery, lessens also the sirkar share, and consequently the value of the land it is grown from.

71. The plantain gardens in this zemindarry, for this fruit alone, are the next head; and are settled as follows:—One goontah contains 500 trees; each tree yielding a produce of ⅓ of one cully fanam, or 68 Madras cash, gives for the whole, as the yearly produce, 15 6 4

Charges thereon for plants and labour	8	6	4
---------------------------------------	---	---	---

Leaving as remainder 7 — — which, when divided with the ryots, gives the sirkar its fixed rent on the garden per goontah as noted; and this rate progressively, descends as the quality and situation of the land, in respect to water, appears to warrant.

72. The rates for plantain gardens, so settled, are only equal to the average rent of the better sort of paddy land yielding two crops, and the better sort yielding one crop. They are, however, seldom made in places like this, for sale of the produce, so much as for household consumption; and, generally speaking, if the lands laid in these gardens, were sown as paddy fields, the produce to the sirkar would probably be the same. The several rates of the lands which compose these gardens give the rate 43. 4½. on goontahs 92. 3½. as before noted.

73. The lands in paddy fields, yielding two crops, are ascertained to be 562. 5½. goontahs; and giving per goontah from 28 to 44 fa¹, as the sirkar rent, the highest of which is as follows:

The first crop of the best of wet lands	17	—	—
The 2 ^d crop from the same ground	8	6	—

Sotundrum, &c. equal 12½ per cent.	Total	25	6
		3	2½

Ryot's share	24	3½	—
Sirkar share	11	1½	—

the fractions being let go to the ryots, gives at the rate of 4 fanams per cullum, 44 fa¹ per goontah.

74. The lowest rate of the lands giving two crops, is thus settled:—

1 st crop produces	10	6	—
2 ^d crop	5	4	—

Sotundrum, &c. of 12½ per cent.	Total produce	16	—
		2	—

Ryot's share	14	—	—
Sirkar share	7	—	—

which, at the same price, gives the lowest rate noted 28 fa¹.

75. The intermediate rates depend wholly on the quality of the lands, and their situation for water. The first sort of land, giving one crop only, approaches very near, in point of value, the last sort of that which gives two; but its quality as land, is very superior, as the produce of the former arises almost wholly from the water, rather than the soil.

76. The lands yielding one crop are rated from 26. 4. to 13. 15.; the whole produce of the first sort

The sotundrum	15	—	—
	1	10½	—

Ryot's share	13	1½	—
Sirkar share	6	6½	—

at 4 fanams per cullum 2. 6. 4.

The

Extracts from REPORTS of Collectors on Surveys and Assessments.

Mr. Hardis, on Permanent Settlement of the District of the Madras Province.

The last sort gives, as its whole produce, per goontah

Sotundrum	17	11½	—
	—	11½	—

Ryot's share	3	5½	—
Sirkar's share	3	5½	—

at four fanams per cullum, is 13. 15. as noted. In this, as in the land giving two crops, the intermediate rates depend on the quality of the lands, and their situation for water. The average value in both instances, if taken from the division of the value of the highest and lowest rated lands, is less than the average value noted; and this arises from the various rates of assessment on the intermediate lands, being generally of the higher rate.

77. The total average produce on the lands giving two crops, is as follows:—

Whole average produce per goontah	22	2	—
Sotundrum, at 12½ per cent.	2	9½	—

	10	4½	—
	9	8½	—

Ryot's share	9	8½	—
--------------	---	----	---

Sirkar share at 4 fa ¹ per cullum, gives 38. 13.	9	8½	—
---	---	----	---

78. The total average produce in the lands yielding one crop is as follows:—

Whole average produce	11	9	—
Sotundrum	1	5½	—

	10	3½	—
	5	1½	—

Ryot's share	5	1½	—
--------------	---	----	---

Sirkar share	5	1½	—
--------------	---	----	---

which, at 4 fanams the cullum, gives 20. 8½. as the average before noted.

79. The last description of nunjee land in this zemindarry, is designated as nunjeetenum poonjee, to distinguish it as land that is uncertain of water, and thence the least valuable of the nunjee, as well as to show that the chance of a dry grain crop is preferred to be taken from it. A very small quantity of this land appears in this zemindarry, and is valued on its produce at 12 fanams per goontah.

80. Thus, in bringing before your board the variations in the nunjee land, and the proportionate assessment levied thereon in the Malmungalum zemindarry, I trust I have shown these lands equal to the rent fixed on them. In showing that placed on the Allynagrum zemindarry, I shall reduce the detail as much as may be consistent with the necessary explanation.

81. It may perhaps be proper to give a short account of this zemindarry. The villages composing it are Allynagrum, Woonjampetty, and Coonoor. When I took charge of the Dindigul revenues in September 1796, these villages were nearly desolate, as well from the rapacity of former managers, as from the incursions of the Collieries.

82. Allynagrum and Woonjampetty gave a small rent each, but the lands of Coonoor had not given any for many years; and the site of the village could hardly be ascertained, from its being covered with jungle. I gradually induced the inhabitants to extend their cultivation, and partly rebuilt Coonoor, which, from being totally unproductive, gives a rent of 302 CC. per annum; increased the cultivation and rents of Allynagrum 335½ per cent; and of Woonjampetty 385½ per cent. above what they had been, since the Company's government had obtained in the district.

83. The industry of the few people in Coonoor (about ten houses) has however been ill repaid, as the lands are so very inferior in soil, and so very uncertain of water, that a half crop is never raised. Ryots have refused to settle there, and the lands which have been brought into cultivation have been those conveniently situated on the bounds of Allynagrum and Woonjampetty, and thence occupied by the inhabitants of those villages.

84. Much as may be said on this subject, the chief reason of the low rate on the nunjee of this zemindarry, arises from the proportion of low-rated, and consequently bad lands, being much greater than that rated on the better sort of lands therein; and the better sort of lands in it, collectively and generally, being less productive and valuable than any lands in Malmungalum.

85. In Allynagrum the average of the paddy lands, 245. 5½. goontahs, is 12. 15½; but to this must be added nunjee tenum poonjee 6 goontahs, at 5 fanams, which increases the quantity of goontahs to 251. and lessens the average value to 12. 12½. and this average arises from rates at 20½ to 5 fa¹ per goontah.

86. In Coonoor, the nunjee lands are 653. 24½. of which 236. 11. only can be said to be properly paddy lands: these, average 6. 9½. which arises from rates of 7½ to 5 fanams per goontah; adding to the general average the nunjeetenum poonjee goontah to 416. 7½. at 4. 1½. making the number 653. 2½. it gives, as the general average of Coonoor, 4. 15½.

87. Hence it appears that the nunjee lands in the zemindarry are 482. ½. which average as entered in the deshwar statement.

88. This abstract of Allynagrum, in comparison with Malmungalum, will, I trust, show your board that the difference arises from the difference of land; the total average in Malmungalum, 9 L.

Extracts from REPORTS of Collectors on Surveys and Assessments.

Mr. Hurdie, on Permanent Settlement of the Dindigul Province.

Appendix to Vol. REPORT from The Select Committee on [No. 20.]

lum is 2. 6. 13. per goontah, in which average there is not one goontah below the rate of 12. 6. in 1,988. goontahs. The total average in Allynagum is 7. 2½ per goontah, or 904. 8½ being from 25 4. to 12. fanams per goontah; and of that quantity 131. 15½ goontahs only inferior in many respects to those on well cultivated poonjee lands.

89. Having thus substantiated that the value of the land has been properly placed in respect to its quality and situation, and according to the specific agreements of the individuals concerned, I beg leave to call the attention of your board to the total cultivation, and to the general modes used in assessing its value.

90. The total sagnally or cultivated land, amounts to 387. 948. 5¼. making 16,854. 2½ cawnies, calculating the goontah at square feet, and at 2. 4. 6½ as equal to 15. 15. per goontah, or 34. 75. per cawney.

91. That the general mode of fixing the assessment may clearly be shown, it is necessary to note the rates in the first instances, levied on the poonjee gardens (or banjhut); this part gives in the general cultivation 14,294. 9¼. averaging 1. 4. 1¾ and yields a revenue of 20,144. 9¼. or, fit pagodas 12,208. 23.

92. In rating the land giving this income, the assessment is at ¾ds to the ryots, after deducting the generally estimated charges of 3 f. colly per goontah, the prescriptive allowance for manure; hence 66¾. per cent. are for the ryots, or 17d or 33½d per cent. only to the circar. This rate is the same on all lands of this description, and in whatever situation they may be placed.

93. The poonjee fields, or kate, gives on the general assessment of the quantity of the land noted under this head, viz. goontah 337,584. 12¼. total of 131,940. 5¼. or fit pag 79,963. 42. 46. averaging at 3. 14. 10. per goontah, or 24. 42. per cawney.

94. This average equally arises from the assessment being made at ¾ths, or 60 per cent. to the ryots, and ¾ths, or 40. per cent. to the circar from the average total produce. These two descriptions of land give the total poonjee, viz. 3. 51,879. 5½.

95. The nunjee pounmalee goontahs 254. 8¼ are but a small part of the revenue; the average is 5. 7. 13. 14½ giving a total 14½. 9. 15½; this average and total is produced from the various assessments on these gardens according to their situation.

96. The best situated give, after deduction of all charges cultivation, ¾ds to the ryot, or 66¾d per cent. and ¼d or 33½d, to the circar, and are watered in constancy from rivers, or nullahs.

97. The second sort give ¾, or 75 per cent. to the ryot, after deducting all charges of cultivation, and ¼, or 25 per cent. to the circar; these lands are watered from tanks by nullahs, and partly from wells, whence the uncertainty of the crop and increased labour causes the deduction.

98. The third and last description of these lands gives ¾ths, or 80 per cent. to the ryots, after deducting the proper charges of cultivation. These lands are always watered from wells alone, and thence the crop generally less certain, and the labour always greater.

99. The general assessment on the nunjee paddy lands is made on the customary division of the crop after deducting the sotundrum, which cover all the proper expenses that the circar should attend to, and which amount to 12½ per cent.; hence, including the sotundrum, the ryot's share is ⅙, or 56¼ per cent. and the circar share ⅘, or 43¼ per cent. The garden produce of turmeric, sugar cane, &c. are, after deducting charges, shared in equality with the circar, and the nunjee terim poonjee, is on the whole produce 60 per cent. to the ryot, and 40 to the circar.

100. The general rates applied to the total goontahs 35,814. 7½. or cawnies 15,560. 2½ gives the sum of C C. 62,513. 4. 4½. on the former, averaging per goontah 1. 7. 7½ and on the latter S.P. 37,886. 40. 75. averaging 2. 19. 45. per cawney.

101. The remaining land in the abstract is entered under the head Pillwany, and is let for the grafs to the proprietors for their cattle. This land bearing a real value, was not included in the fuslee; neither is it entered in the average value of land, as the entry would fallaciously reduce the average value of the land under cultivation.

102. It did not appear right to me to give it to the ryots, at their discretion; the cowle is for it, as grafs land, but if cultivated, it will give the rent the survey has fixed on it. This land has been made a specific head in the statement, both on account of the distinction with the ryots, and because, in the conquered countries south of the Noyel, a very considerable rent is derived from lands, which custom has given long since, on such cowles.

103. Your board will please to observe, that this custom obtains in the sequestered poligars of Pylney and Verapatchee only. The origin of the tax is the arbitrary imposition of the poligars on their ryots, and the assumption of power to themselves in their own pollams, similar to that of the circar on its own provinces.

104. This custom, if properly defined, as a rent for right of commonage, might perhaps be productive of general utility; but great abuse proceeded from it in the Sultaun's country, during his government, which has partially only been corrected by the specific entry of the land so used, in the particular cowles to the inferior ryots.

105. The rent for the quantity herein noted, is trifling; but the consequences of the sacrifices of this would probably have taught the ryots in the Sultaun's country bordering on these

these pollams, to expect the same favourable exemptions; and those would have been a sacrifice too important of the revenue of the country, to have been made with propriety.

106. Hence it remains for the determination of your Board. If added to the Teerley land, it will increase the valuation placed thereon; but if remaining to the ryots for the year, according to their cowles, there is the probable advantage of an extended cultivation on this land, in the ensuing year, to the zemindar, at the rate of its worth according to the survey.

107. Thus the whole assessment on the lands under cultivation of the forty zemindaries amount to 216,670. 2. 11. or fit pag 1,31,315. 14. 12. which is settled on a progressive increasing cowle for three years, as hereafter mentioned.

108. The zemindars, from No. 1. to No. 13. exclusive, were settled previously to, in, and from, Fully 1210; the fixed bariz of these zemindaries, and for permanency, is that in Fully 1212, and amounts to 71. 233. 9. 3¼. This amount, is an increase on the settlement of these zemindaries previously to survey, which was 49,090. 3. 9. equalling 45. 1½. per cent.

109. The progressive settlement of these zemindaries, to completion of the fixed bariz, is as follows:

Zemindaries 1 to 13. in Coll. 13. 14. & 106.	Progressive fixed Bariz.		Soubay Bariz on which the fixed Bariz is calculated.	Decrease.	Increase.
	1210	- 54,209 1 10	- - -	- - -	5,11,881 10 6½.
	1211	- 62,827 4 11¼	49,090 3 9	- - -	13,737 1 2¼ 27 15½.
	1212	- 71,233 9 3¾	- - -	- - -	2,21,435 10¼ 45 1½.

fully agreed to by the ryots. The affiant had fu
gences, and, as made, h

110. The increase thus laid, was cheerfully agreed to by the ryots. The assessment had full respect to the preceding seasons, as well as to the individual circumstances, and, as made, has hitherto been fully and regularly collected.

111. The zemindaries, from No. 14. to 36. inclusive, were settled from 1211 to 1213; the fixed bariz for these zemindaries for permanency is that of 1213, and amounts to 1,23,411. 9. 9. This amount is an increase on the settlement of these zemindaries previously to survey, which was 1,03,364. 3. 7¼ equalling 19. 6½; the progress from Fully 1211, to the completion in 1213, is as follows;

was 1,03,364. 3. 7½ equalling 1213, is as follows;

Zemindaries from N ^o 14 to 36. Coll. 14. 108, 109.	Progressive fixed Bariz.		Soubah Bariz.	Decrease.	Increase.			
	1211 - 1,00,812	1 3½	1,03,364 3 7½	2,552 2 7½	—			
	1212 - 1,12,431	7 1		- - -	9,06,739½ 8 125½.			
	1213 - 1,23,411	9 9		- - -	2,0,047 6 1½ 19 6½.			

Decrease on the previous bariz should be made in that the seasons of 12

112. It may appear strange that a decrease on the previous bariz should be made in the first year of a progressive increasing settlement; but the reason was, that the seasons of 1209-1210, were very unfavourable in the zemindaries that were lowered, and that many ryots gave up partially their lands, which, previously to the survey, were too highly assessed, and which, on being equalized by the survey, caused the decrease on the previous settlement, the deduction of which I judged were more salutary to the ryots to be made on the first year of the settlement, than in division on the 3 years.

113. Added to this, the rents before the settlement on the survey, were gradually increasing on the lands, from the time I took charge of the district to the time of settlement in Fully 1211. Hence the ultimate increase of 19. 6½. per cent. by the survey, was less than on those lands settled one or two seasons before, and which on that account, did not show the increase on them, viz. from No. 1. to 13. as the delay in settlement has made it appear in these.

114. The zemindaries, from No. 37. to 40. inclusive, were settled in permanency in and from Fully 1212, and are progressive until 1214 Fully, the amount of which is the permanent bariz; or 22,024. 3. 14½. This amount is an increase on the settlement of these zemindaries from 1211 Fully, which was 18,149. 9. 11¼. equalling ultimately 21. 5. 8½. per cent.

115. The progressive settlement of these zemindaries to the completion of the fixed bariz is as follows:

115. The progressive settlement of the is as follows :

Zemindaries 37 a' 40. Coll. 108. 110. 112.	Fixed Bariz.		Soubah Bariz.	Decrease.	Increase.			
	1212	- 17,814 7 11 $\frac{1}{4}$	- - -	3,352 0 3 $\frac{1}{2}$	-			
	1213	- 19,921 9 7	18,149 9 11 $\frac{1}{4}$	- - -	1,771.911 $\frac{1}{4}$ 9.12 $\frac{1}{16}$			
	1214	- 22,024 3 14 $\frac{1}{2}$	- - -	- - -	3,874. 4. 3. 21. 5 $\frac{8}{16}$			

116. T

Extracts from REPORTS of Collectors on Surveys and Assessments.

Mr. Hurdie, on Permanent Settlement of the Dindigul Province.

See in 2.

Extracts from RE-
PORTS of Collectors
on Surveys and Assess-
ments.

Mr. Hurdie, on Per-
manent Settlement of
the Dindigul Province.

116. The decrease in Fussy 1212 in this settlement, has reference to the causes before noted on, and your Board will remark that these zemindaries relate wholly to what formerly com- posed the Verapatchee pollam, the assumption of which took place in Fussy 1210, and when the cultivation for that year was made and ascertained.
117. The prons of the polygar, who held lands, and whose cultivation in that season, 1210, enabled the nautumcars to pay the partial settlement, left partly those lands in 1211, and several of them wholly, in 1212, following their inclination generally as to their place of re- sidence; this deficit thence partially arising in Verapatchee pollam is compensated ultimately in other places wherein those people have settled; and the increase of 21. $\frac{24}{100}$ per cent. on the full settlement, shows that their emigration was very trifling in its effect, on the revenue of these zemindaries.
118. The total of this settlement, for permanency on the lands absolutely the property of the cirkar, is CC^h 2,16,670. 2. 10. or fr^{p} 1,31,315. 14. 12 being an increase of the average value of the six first years of this district, from 1200 to 1205 inclusive, or 59,180. 14. 48. equal to 121. 14. $\frac{1}{2}$ per cent.; and if calculated on the average of the cirkar collections, or what from the existing accounts was brought to the cirkar account, viz. 43,543. 39. 24. equals 201. 9. per cent.
119. Having shown the value and settlement of the cirkar lands under cultivation, the next addition to the jumma will arise from the assumption of such enaums as are directed by orders to be annexed to the cirkar lands, and declared responsible for the public revenue assessed on the zemindary.
120. The total lands that were in enaums in the forty zemindaries equal 68,254. 5 $\frac{1}{2}$. being 61 $\frac{1}{2}$ per cent. on the total cirkar cultivable lands, the value of which, amounts to CC. 35,788. 3. 10. equalling 8. 4 $\frac{1}{2}$ per cent. on the gross value of the total cirkar cultivable land.
121. The deductions in waste cultivable land of 23,020. 5. valued at 18,975. 15 $\frac{1}{2}$. leaves as the enaum cultivable lands 45,234. $\frac{1}{2}$. valued at 26,813. 2. 10 $\frac{1}{2}$ which number of goon- taks and valuation, as well totally as partially, are shown in two separate statements, as they belong to their particular zemindaries.
122. The enaum list shows the total extent, and explains the cause of the enaum. I have not found funnuds for any. All, with some exceptions which I shall point out, have been retained by the incumbents, under the prescriptive right of long possession.
123. The statement of the enaums which should remain in their possession, compre- hend those solely of a religious nature, and some few of such as the prejudices and super- stition of the natives require, should be given up to them; these are found as Davadyen Bumadya, and some fees of the Chitta (or fundry enaums) the explanation of which in the general list, shows their use, and which explanation will, with the leave of your board, be the cause of their confirmation.
124. This confirmation, if given, will extend to cultivable land for the enaum-dars, equal to 35,173. 4. valued at 16,484. 59 $\frac{1}{2}$; giving on the gross cirkar cultivable land, 31 $\frac{1}{2}$ per cent. and the value of the cirkar cultivable, 3. 13 $\frac{1}{2}$ per cent.
125. Of this land thus valued, the quantity of 17,215. 11 $\frac{1}{2}$. only are cultivated, giving 10,160. 2. 6 $\frac{1}{2}$. being on the gross quantity of the cirkar cultivated land, 4. 7. per cent. and on the rent of the cirkar cultivated land, 4. 11 $\frac{1}{2}$ per cent.
126. The enaums thus noted on, are, exclusive of the villages in enaum to the pagodas, which will be noted hereafter; and whether taken in their most extended or most confined view on their accounts, are submitted to your board, as most moderate.
127. These explanations, may perhaps not be thought to have been necessary in this place; but as the display of all the resources of revenue here, may make your board more decisive on what is ultimately to be fixed, I thought it necessary to show all, notwithstanding I have not added these items to the fixed barizes. Part of the assumed enaums, and those added into the jumma, are the Woolija enaums; these, comprehending the sibbendy, public and private, of the village, are under the directions of the board of revenue, solely responsible for the assessment of the zemindary.
128. The remainder of the assumed enaums, are those given by the heads of villages, or by amildars and renters to dancing girls, poets, musicians, heroes and others, contributing to the pleasure of their immediate employers, and which never having had positive claims on the cirkar, have generally been assumed and formed part of the extra revenue account, although they have been distinguished separately in account, that, under reference to the board, an ultimate decision might be obtained on them.
129. To these enaums clandestinely bestowed, are to be added usurpations and alienations of the polygars for the cawel; those as heretofore obtaining, are under the orders of the board of revenue, added to the zemindary estates; and though the increase is small, to each respectively, the measure has certainly given the final blow to polygar authority, and promises under the future police, safety to the ryot, and the traveller.
130. The cawellies of Gollupanaig, Gopiannaig, and Poojamynaig, were assumed with their pollams; but have always been kept distinct in account. The proceeds from them, have hitherto always been entered in the extra revenue account. Those lands entered under the name of Amanaigur, are recovered usurpations of that polygar, from an original alienation of Cuppianandy from the lands of Autoor; the income of this also has heretofore, since recovery, been carried to the extra revenue account.
131. These descriptions of enaums assumed, viz. the Wooliga enaum, the fundry (chiller) enaums and cawelly, amount wholly to 33,081. 1 $\frac{1}{2}$. giving the estimated value of 19,303. 8 $\frac{1}{2}$. being

Extracts from RE-
PORTS of Collectors
on Surveys and Assess-
ments.

Mr. Hurdie, on Per-
manent Settlement of
the Dindigul Province.

- being on the gross number of firkar gontaks, 2. 14 $\frac{1}{2}$ per cent. and value being 4. 7 $\frac{1}{2}$ per cent. on the gross estimated value of the firkar cultivable land.
132. The reference to the cultivation is far greater in its rating, than in the enaums pro- posed to be let go, the cultivated of the whole being 28,018. 5 $\frac{1}{2}$. giving on the cirkar cul- tivated land, a quantity equal to 7. 3 $\frac{1}{2}$ per cent. and in real value, 16,653. 4. being on the cirkar rents, for its cultivated lands, 7. 11 $\frac{1}{2}$ per cent.
133. Of the amount quantity of total enaum lands, viz. 68,254. 5 $\frac{1}{2}$. it appears that the land proposed to be permitted to remain with the present incumbents, viz. 35,173. 4. equals 51. 8 $\frac{1}{2}$ per cent. of the total, and the amount proposed to be assumed and added to the estate, viz. 53,081. 1 $\frac{1}{2}$. equals 48. 7 $\frac{1}{2}$ of the total, both giving the amount 68,254. 5 $\frac{1}{2}$.
134. Included in the above 35,173. 4. proposed to be free, but deducted in the total value, because belonging to founadyem, are those which pay a fixed tribute of 92. 3. 8. pooroopa to the respective zemindaries; these enaums, it is reported, were originally free-gift by the Gentoo and Mysore governments, but after the war with Chundah Saheb, and about 50 years ago, the present pooroopa was assessed by the amildars and renters, and remained so until this day. These deductions, in value 92. 3. 8. thus made from the total value of the cul- tivated land before noted, there remains with the enaum-dars, 10,067. 8. 14 $\frac{1}{2}$. which bears 4. 10 $\frac{1}{2}$ per cent. on the total fixed bariz of Fussy 1214.
135. Thus, these severally previously noted additions of assumed lands, enaums to the cirkar jumma on the lands, give a total for Fussy 1214, of 2,33,323. 2. 15. or fr^{p} 1,41,408. 2. 46.
136. The taxes that are derivable by the proprietor of the land, and belonging to the branch of revenue known in these districts under the name of founadyem, literally gold col- lection, because they are not subject to any charge under an aumeeny management, are wholly shown opposite each zemindary to which they respectively belong.
137. In the particular statement, your board will observe, the different heads under which this revenue is derived. The poncando, literally hill fields, contain a number of spots of land, called corookums; these are cultivated by the Momooly billbook and richaxe; no settled measurement is given for the rent, but several corookums, are cultivated at the will of the labourers, and paid for by an usage rent as cultivated.
138. The tax on topes is assessed according to the produce of the trees, which chiefly is affected by their age and situation; there are sixteen forts which are usually productive to the cirkar, the assessment on which is noted in the detail on each fort specifically.
139. The pooroopa, 92. 3. 8., before noted, deducted in the enaum statement, is by usage added to the founadyem; the detail of this also is entered on the statement, explanatory of this kind of revenue.
140. The total hence arising from what under this head belongs to the zemindaries, equalling 2,383. 5 $\frac{1}{2}$. or fr^{p} 1,444. 24. 34. to which must be added the founadyem of the cawelly, arising from a tax on topes, and equalling 14. 2. or 8. 27. 33. with the former, making a total of 2,397. 7 $\frac{1}{2}$. or fr^{p} 1,453. 6. 57. is added to the former total, making, as the revenue of the district, specifically explained, the sum of CC. 2,35,720. 9. 15 $\frac{1}{2}$. or fr^{p} 1,42,861. 9. 23.
141. Having thus brought forwards the founadyem belonging to the cirkar exclusively; that which belongs to the enaums proposed to be left with their possessors, stands next for explanation. This your board will perceive, on reference, to be entirely made up from taxes on topes, amounting to 344. 7. 15. which sum, added to 10,067. 8. 14 $\frac{1}{2}$. gives to the enaum- ders the total amount of 10,412. 6. 13 $\frac{1}{2}$.
142. The taxes in this statement, I deem to be such as do not, under the orders for the formation of the permanent settlement, belong to the land, but that, as being wholly pro- fessional, are retainable by government, and subject to such future alterations, as its judg- ment may choose to make.
143. The number of shops are noted, and the taxes thereon. They are regularly fixed, in proportion to the estimated value of the trade each individual carries on.
144. The house tax is improperly so called, as it is in fact a sort of shop tax, levied in manner similar to that called the shop tax. The customary mode of settlement is by estimate, on the probable trade of individuals; viz. the wurtucks, or manufacturer who carries on his trade at home, is fixed on the proportion to this trade and profit; the dyers and silversmiths, in proportion to their income derived from their trade; the anicoody, or people who work in trade as common workmen, in proportion to their respective estimated income.
145. The loom tax is assessed by long usage on the produce of the loom, rather than on the loom itself. Thus, those weavers who have three or four people in a family, put out more work from the loom than those who have a lesser number, and the number of pieces, as well as quality, determine the rate of assessment.
146. In other instances, the looms of the dhans are taxed, in proportion to the time they work at their looms, and the produce of their time; since, in the months of cultivation, they leave their craft to attend on that particular business. Hence, by so much the less as they may in proportion with other weavers, appear to pay for their looms, they by a much greater proportion assist the revenue of the cirkar in cultivation.
147. The tax on oil mills is fixed on the proportionate estimated at the mills. The tax on iron-founders is fixed on the furnace, according to the labour of the founders, in bringing the ore from different distances; and that on the indigo makers, is levied in proportion to the labour, in bringing the leaves of the vippal trees, the produce of the vats.

148. The puller wury is a tax which has its rise in the aumeeny management, but which has been improperly continued as part of the founardyeem, even after the lands have been held to the cirkar, from the privilege they have, of dividing the main or different fees they get in reaping, and threshing the crops in the fields.

149. The honey-rent, or gootto, is a licence by custom paid for as much of that article and the wax of bees, as may be found by the renter, in particular jungles or moun-
tains.

150. The tax on the Patna Chitty and Bogamy, has its rise from the custom of the right and left hand cast, each having an head or chief. The one of the right hand cast, was called the Patna Chitty, and of the left, Bogamy. Each respectively by prescription collected from their cast, certain impositions authorized by the servants of government.

151. The office of each, was that of censor on their respective casts and dependants; and the tax was originally supposed to have been gratuitous, and in compensation to them for their trouble.

152. The Mussulman government destroyed partly the power of these people, which was very dangerous, inasmuch as they swayed their casts to their inclination, and ever were the sentiments of the right and left hand casts generally; the assembly of each being always under them, and influenced by their advice, which in many instances stayed not at murder.

153. On my arrival at Dindigul, in Sept. 1796, several tumultuous assemblies were made which determined me to suppress the power of the chiefs of these factions; and as my ap-
pointment gave me the power of judging, I thought it right the casts should continue the payment to the cirkar they had before made to the Patna Chitty and Bogamy.

154. The ghee goota is a sort of village monopoly; the renter has the exclusive right of buying and selling ghee in retail; and, on the computed profit of this monopoly, the tax is levied.

155. The tax on carriage bullocks is levied, on the proportion of income to the owner derived from their use; those working in and near the residence are said to be less profitable, but that may be from the mode of barter among the natives, whence real profit is neither so easily defined or so minutely settled; but for those going far, the profit is easily known from the general regulations for hire; and, on the estimated union of these different modes of labour, the tax is fixed.

156. These several taxes, amount to 8,330. 5. 9. or star pag^s 5,048. 37. 12. and though belonging to the jamma of the district, do not, for the reasons before stated, belong to the zemindar. To these also must be added the founardyeem of the enaumdars, proposed to be per-
mitted to enjoy their enaums, amount to 64. 4. 6. or star pag^s 39. 3. 51. making in toto, 8,394. 9. 15. or star pag^s 5,087. 39. 43. These, as assumptions of privilege by the enaumdars, I have entered with taxes that belong exclusively to the cirkar; conceiving, under the present orders, that the enaumdars are not to have the privilege of bringing taxes so properly
devoted to the zemindars.

157. This statement will exhibit to your board at one view, the increase in land brought forward by the survey; and from the inaccuracy of the curnum accounts, prove the necessity of the measure. In justice however to the ryot, it is proper to remark, that those places in which the difference is very enormous, have been very generally desolate, from either the unhealthiness of the climate, the frequent inroads of banditti, or the rapacity and deception of former managers.

158. The total increase appears to be 109. $\frac{9\frac{1}{2}}{16}$ per cent. on the ain cultivable land; the decrease in baltalagointa, I have not been able to account for; the increase in the tersey of
141. $9\frac{11}{10}$ is enormous, more in quantity than the total amount of the number of
goontals given in by the curnums on the ain cirkar land.

159. The accounts of the curnums were delivered in at the cutcheree, as the survey pro-
ceeded; and the falsity of them was proved before the village. In what manner, the accounts were made up by the curnums, or on what measurement, I cannot find out; but the survey has restored order, and the accounts now with the curnums, are those made by the
survey.

160. The increase in the cultivated lands in several zemindaries, appears very large. This arises from the actual increase on survey, and from the deceit of the nautamears and curnums in concealing and fabricating accounts, which, though highly culpable in itself, was the only means they had of combating the extortions of the venal servants of the cirkar.

161. Hence arose an irregularity of assessment, and great inequality of rent. Those ryots who were able to interest the curnums, held their lands for almost a nominal rent; whilst those who were not so fortunate, although possessing lands equally productive, were under-fold in the markets, and ultimately ruined. Their lands were taken into the general cultivation of the village by the curnum; but usually entered as waste in the accounts given to the cirkar; and so long as the spoils derived from this conduct were equally distributed, the act was not noticed. On this assumption, it will appear, that the general increase equalling $67\frac{1}{10}$ per cent.
does not press hard on the ryots.

162. In bringing the increase of land before your board, I must advert to the report of
Nov. 24th 1795; on the Dindigul district, by Mr. Wynch, and extract his reported measure-

ment of the nyacret, or total cultivable land, exclusive of enaum, of what in the schedules now rent composes the Toddicomboo zemindary, as follows:

	Chuc ^s .	Mr. Wynch's Report.	Curnum's Account previous to Survey.	Present Measurement.
Toddicomboo Village.	Poonjee - - - - -	12,020 11	17,221 3	21,473 14
	Nunjee - - - - -	479 12	740 6	1,060 154
		12,500 7	17,961 9	22,534 134
	Poonjee - - - - -	2,427 54	2,520 —4	4,726 54
	Nunjee - - - - -	23 10	33 11	58 124
		2,450 154	2,553 114	4,765 2
TOTAL Zemindary -		14,951 64	20,515 44	27,299 154

163. From this, it will be easily seen that his accounts were incorrect; first, in being less than the curnums account by 37. $\frac{3\frac{1}{2}}{16}$ per cent.; and secondly, less by the present measure-
ment 82. $\frac{9\frac{1}{2}}{16}$ per cent. which is an increase of 33. $\frac{1\frac{1}{2}}{16}$ per cent. on the former accounts of the curnums.

164. By the incorrectness, in the first instance, is shown the proof of what has been pre-
viously urged in respect to the deceit of the nautamears and curnums, and of their fabrica-
tion of the village accounts, which was partially corrected by my promulgating the intention to survey, as the work was commenced on.

165. I do not mean by this, so much to condemn the sources of information on which Mr. Wynch's report of 24 November 1795, was founded, as to endeavour to show that the great increase observable in the statement of the curnums account, arose more from their own fabrication of them, with the view of procuring means to satisfy venality, than from the ignorance of the actual extent of lands, and its positive increase on their accounts by survey.

185. In the resources of the founardyeem, as belonging to the zemindars, at present, little improvement can be expected; even that which may arise from planting of topes or ex-
tension of the ponicando cultivation, can hardly be held out as an object for immediate speculation.

186. On the founardyeem, which as professional, commodities in detail, I have not in-
cluded in the resources of the zemindary, a very great increase may be expected under proper regulations of excise; but as partial innovation might injure rather than improve the revenue, I have not attempted to alter what custom has established, and which cannot effectually
be regulated, but under some general system for excise on the whole country.

187. In every act of my management, I invariably adhered to the customs of the natives in cultivation, and made the extension of agriculture the first object; the very great increase of revenue also shows the increase of agriculture, and I am so well convinced of the resources of this province, from my own inspection, that I cannot doubt, but that under a vigilant superintendence, and firm yet almost imperceptible guidance of the labours of the inhabitants, if peace continues, the revenues from the increase of population, and the habits of industry which may be then expected to be confirmed in the ryots, will, in the course of
ten years, be nearly doubled.

188. But as agriculture must be considered as the foundation of what must, in the most
essential manner contribute, to the prosperity of the country, it is necessary that its parti-
cular effects should be encouraged; the rents on the land must soon exhaust the district, unless its manufactures be encouraged, and those, only, can bring back to it, the sums exacted from it by taxation.

189. Hence it is necessary for the prosperity of the country, that commerce should in some
degree, more powerful than at present, partially restore to the industrious ryots, the sums which the various settlements of the country have collected from it; and that the circulation of revenue so derived, if not made beneficial by its confinement to circulation in the province from whence it may be drawn, should not in its consequence, become pernicious to it.

190. I beg to apologize for this digression, but in observing the drafts on this treasury for the factories of Salem, Tinnevely, and Rammad, it cannot but be seen that, the prosperity of those countries must be better established, from the more extensive circulation of cash within them than this, which, notwithstanding the value it now bears, must fall, if its nume-
rous looms be not regularly and fully employed, and its internal commerce more sought after, and more firmly established.

Extract Letter from Mr. W. M. GARROW, Collector of Coimbatore; dated 30th November 1806.

6. The object of the survey being to equalize the land-rent throughout, it was necessary to refer to the mamool rents then existing. Their diversity however, and the disproportion found between the recorded area of land, and the quantity ascertained after measurement, rendered much consideration necessary before an average rate could be found to be generally adopted to the country as to avoid (in the act of equalizing individual assessments) the two extremes of rendering the total jumma of the country too high, or too low, compared with that of the preceding.

7. The Andoor and Erood talooks were the first upon which the experiment was tried; and from them, were obtained the data upon which were founded the subsequent general assessment for the other districts. In these two talooks, the rents differ considerably from those obtaining in the remainder of the division; the reason is, that, being the two first which were assessed, village by village, and field by field, the regularity which appears in the rents of the other districts, was impracticable with regard to them; for that regularity in the latter, was produced by the data obtained, and final arrangement resulting from the detailed assessment of Erood and Andoor.

8. Previously to the survey, the different gradations of land was unlimited. Properly speaking, the gradation did not depend upon the land; capricious assessments were made upon the soil, and it frequently happened that the pecuniary circumstances of the owner, was the principal criterion by which his field was assessed. As an example of the diversity of rates obtaining, your board will find in the Appendix, a statement of the former rates of assessments in nine villages of the Andoor, and a similar number of the Erood talooks. The gradations will be observed in the village of Chadayampolliam, to amount to sixteen. In Talleannellore, to be only five. In Guttylomoodram, of the latter talook, they in poonjee, are fifteen, and garden, two in number. I shall add but one more example in the instance of Sankarampolliam, which has twenty kinds of assessments. Had these classes of land been attended with an equitable progressive decrease of assessments, the rents of the ryot would have been tolerably moderate; but, as I have before remarked, the assessment paid by the owner gave rank to the soil in the scale of gradations, instead of the soil proving the standard of assessment.

9. This will be the better observable, if the description paid by the ryot is taken into consideration.

9. This will be the better observable, on a reference to the first sort of land, where the same description paid 8 chuckrams in Guttasamoodram, and 3. 5. only in Coomarayanoor. The same difference exists, more or less, in the inferior sorts of land. Those whose farms were most highly assessed, were generally those who were thought, best able to pay it. They in return, imputed upon the cinker by concealing the real extent of those farms. This struggle between rapacity on one hand, and fraud on the other, had totally confounded the real and equitable assessment of the village.

10. Experience, and the information consolidating the

10. Experience, and the information of the ryots themselves, confirmed the necessity of consolidating the different classes into a definitive number, which was fixed by the consent of the people themselves, in conjunction with the surveyors, at the following rates; viz.

For Poenjee	-	-	-	-	-	-	Twelve :
For Gardens	-	-	-	-	-	-	Four :
For Nunjee	-	-	-	-	-	-	Four :

which number was found to embrace all the descriptions of the lands of the division. In course of classifying the lands, the quantity recorded by the curnum, differed, as may be supposed, from the measurement now made. The mamool butta exceeded in double and triple proportions, the measured area. The various high rents produced by the curnums, less than the land actually possessed by the ryot, as it may be supposed that the adaptation of the mamool rent per butta, &c. upon the farms cultivated in 1200, would not answer on the same land. After measurement, it was next necessary to ascertain the proportion that should now fall on the land, and to equalize it, with as great a degree of accuracy as possible. The proportion of the mamool rent upon the land thus ascertained to exceed the butta rates obtained in every village. The detailed accounts, at length afforded the necessary reference to the rents of the other talooks of the division, and to the actual produce, charges, cultivation, and the ryot's share, the enclosed, D. was found to be as follows:

11. The averaged mamool rent, estimated upon the actual produce, charges, and the ryot's share, the enclosed, D. was found to be as follows:

11. The averaged mamool rate of the former measurement having been formed, a scale of the affluents, after rejecting fractions, was fixed upon as a standard; in order to judge of the proportionate remission that ought to be made in consequence of the reduced area of the buttas, &c. after measurement.

12. On

12. On advertng to the Scale of Affessment, D. the third column will show the averaged inamool rate per butta, alluded to. In column four, will be found the proportionate rent as it now stands, on each field.

13. After the formation of this scale, little further labour was necessary. The quantity and quality of land being furnished from the surveyors in the districts, the assessment was applied to each class of land, as it corresponded with the class in the scale.

14. The next point was the comparative state and situation of the villages.

15. It is evident that lands, though first, second, and so on, in the order of their fertility, correspond invariably, with similar classes in other villages. Independently of this circumstance, local causes throw some villages of equal, or even superior quality of soil, into an inferior scale to others, either from their remoteness, which has an effect upon the scale of their produce, the unhealthiness of the climate, and the depredation of wild animals; besides various other impediments to agriculture, which it is needless to enumerate.

16. These considerations, held out the propriety of subdividing the villages, in reference to their relative prosperous circumstances and local advantages, into four kinds; and in order to form the distinction, it was fixed that the first sort of land, in the second class of villages, should be assessed on a par with the second sort of land, in the first description of villages, and the calculation so continued, until the rents of the four description of villages were equalized.

17. The talooks also are affected in a similar degree, in respect to their remoteness and other cause; a further remission was granted on this account also, as will be observed on reference to the note at the foot of the scale.

18. In order to convey an idea of the effect which the operation of this scale of assessment has had upon the revenue, I have, in the statement E. instanced two villages. It bears example of the increase and decrease of the revenue by its introduction, and shows the remissions found necessary to be made.

19. The village of Veillacanar will be observed to have been a Ch. f. bullas of poonjee, for which at various rates, it paid a revenue of 920. 7. making an average Ch. f. 8. By the survey, the quantity of the land was increased to 275 buttas, and the gradations of land, as affixed by the

bullas of poonjee, for which at various rates, 10 p.
 Ch. f. a.
 of 4. 3. 2. per butta. By the survey, the quantity of the land was increased to 275 buttas,
 the whole of which was included, in five of the twelve gradations of land, as affixed by the
 ryot and surveyors in conjunction. It will be recollected, that 32 fanams per mamool
 butta, was found to be the highest poonjee, when averaged upon a particular number of
 villages in Eroad and Andoor, with the progressive deduction of 2 fanams in every inferior
 class in succession. Upon this principle, the first sort of land containing 100 buttas, at 32
 fanams, would have paid 320.; the second sort, containing 87 buttas, and assessed at
 2 fanams less than the first, viz. 30 fanams, would have afforded 261; and progressively,
 until the total cultivated land-rent was reduced to 814. 4. 0. by paying even according to
 the averaged mamool scale in D. but, by the general application of the scale of remission,
 Chs. fs. a.
 Chs. fs. a.
 further to 511. 7. 0.

20. Gardens, by mamool, formerly paid, not for the soil, but chiefly upon the productions cultivated in them; and, as I have mentioned before, generally upon reference to the circumstances of the holder. It was difficult to obtain any criterion to fix the assessments upon them. By the correctest average that could be obtained from the gardens of Erood and Andoor, the highest assessment was found to be between eight and thirteen, and the lowest from about 1. 8. to 5. conty chukkrums the butta.

21. In the same manner as it had been applied to poonjee, the average mamool teerwa was adopted, as a scale of assessment for gardens, also in order to ascertain the possibility of its being generally fixed for all the districts, with the intention, should it be found that the increase of revenue was too great, to reduce it considerably.

22. The mamool scale of assessment made it from 8. to 6. 5. per butta; the average rent, was comparatively easy in the village of Vellacinar, would have fallen heavy on others, if generally adopted, it was necessary to reduce it still further, by remitting 30 fanams on the first, 22 fanams on the second, and 20 fanams on the third class of garden; as being a more equitable difference between the garden and poonjee rent. By this means, the permanent average rate is reduced from 7. 5. 6½. (the mamool teerwa) to 4. 9. per butta.

23. Such a reduction, would scarcely appear warranted, unless the permanent average rate is reduced from 7 to 6 per cent. The villages of Dargun contained 977 villages; the addition, by measurement, classed as permanent, would be 1000, and the average mamool rate of affluence, but the gross bariz rate

are adverted to.

24. The Northern Division contained 977 villages; the gross bariz rate was 10½ annas, and the average mamoolikah or assessment was 6½ annas, which was reduced by remission to 5½ annas, and by calculating (for experiment) by the average mamoolikah or assessment of 6½ annas, chiefly by the increase of assessment in nanjee, of which hereafter the gross bariz rose to chuckrums, 5,15,326. 3. 10½. exceeding the bariz of the Fully 1209, by chuckrums, 1,59,432. 5. 5½. This increase was by no means an object desired, as the consequence of the new assessment; it served only to point out the mode of equalizing and moderating the land-rent throughout the country, without incurring the danger of depreciating the revenue.

25. Between the averaged rate of 32, and the remission of 6 annas, there was a difference of 26 annas, which was brought into account, lightening the land-

25. While the reduction between the averaged rate of 32, and
&c. was prosecuting, the increased quantity of land brought into account, proved, in general,
more than equivalent to the fall, by their remissions; so that the cirar, in lightening the land-
rent of every ryot too much below its former rate, was gaining, by the greater quantity of
land brought into account.

26. While,

Q N

26. While, owing to this circumstance, the gross bariz of some villages in one talook actually was made to exceed that of the preceding year, it mattered little whether, by the operation of the remission, the revenue fell in other villages, as in the instance of Vellacannar; for so long as the total bariz of the talook, was found to maintain its level with that of the year before, there existed no ground for apprehension, that government could suffer even a temporary loss of their usual receipts, as I have more than once repeated. The object of the survey was not to occasion a rise of the revenue, further than by the beneficial effects of its operation, at a future period.

27. The village of Veerabaundy will show the reverse, by the adaptation of the same principle of assessment. It contained in the mamool account, 198 $\frac{5}{8}$ buttas of poonjee, paying 508. 6. 5. at the average rate of 2. 5. 10 $\frac{1}{2}$ per butta; the measurement multiplied the number of buttas to 363, which composed eight different classes of soil, upon inspection. By calculation at the rate of 32 fanams for the first sort of soil, and 2 fanams less in the classes in succession, there occurred the very great increase of 441. 5. 11. upon the same land that was bringing the gross revenue nearest to the level of the bariz of 1209. The very highest poonjee assessment now established, excepting Erood and Andoor, does exceed 20; the difference between that, and the mamool average rate, was remitted; being 6 annas, or 12 fanams for the first sort, 11 for the second, and in the successive remission of 1 fanam, in every class.

28. Still, there was a rise in the gross bariz of that village. But this may be attributed, to the greater quantity of land in cultivation which had not paid its fair rent, or had been altogether a fraudulent tenure.

29. The same remarks that have been made on the garden lands of Vellacannar, apply to those of Veerabaundy; and upon the same principles of assessment and remission, there is an increase in this village of Conteroy, chuckrums, 32. 7. which, with its poonjee increase, shows again, in consequence of the survey, of 126. 2. 11.

30. The foregoing examples attach chiefly to poonjee; by which it is clear, that by the adoption of one uniform scale, there can be no loss; since the fall on the rents of one village may be always expected to be counterbalanced by the additional acquisition of land in another. It may now be necessary to add a few words on the subject of nunjee assessment. The measurement and classification took place at the same time, and in the same manner, as in the former.

31. The most considerable tract of land of the former, is situated under the watercourses of the Myar and Bhovany rivers, in the talooks of Danaigun, Cottah, Sateemungalum, Gopaulchetty pollam, and Erood.

32. On reference to the nunjee lands of Gopaulchetty pollam, and of Erood, there appeared a very great disparity in the assessments. The average rate of the former, was 5 $\frac{1}{2}$ annas only per goonty, or 3. 6 $\frac{1}{2}$ per cawney. In Erood, the same land paid 13 $\frac{1}{2}$ annas per goonty, or 3. 2. 13. per cawney. The reasons assigned for this fraudulent difference were, servants. As the uncertainty of money payments from the sirkar was a plausible excuse, so they availed themselves of it, in paying themselves in land at a low rent, which they underlet to the lower ryot. Their friends and relations were, in course, not forgotten in these mis-appropriations.

33. Another reason assigned was, that the apprehension of paying double rent, prevented their raising a second crop; and that they paid only in reference to a single one. There is, however, little justice in the excuse.

34. The nunjee lands of Erood were cultivated by the common class of ryots. They always raise two crops, in which that talook differs from Gopaulchetty pollam. It borders on the Salem districts, where a speedy sale is effected of the produce. These advantages, of course tended to advance the Erood assessments. The Gopaulchetty pollam nunjee, did not however, so far fall short of these advantages, as to be entitled to the very great indulgence in rent. The produce of a single crop in the latter, was nearly equal, from the fertility of the soil, to the double crops of Erood; and the superiority in quality, in a great measure, counterbalanced any casual deficiency in quantity. It became necessary to assimilate the rents of the land of the two districts as much as possible; and they are fixed, as will be observed, in the scale of assessment, taking, in average of the five of the highest assessed villages of the Erood district, the mean highest rent per goonty will be found to be 1. 2 $\frac{1}{2}$ per cawney, 11. 6. 6 $\frac{1}{2}$. In reference to this and other local circumstances, the permanent rent for the first description of land, in the first class of the village of Erood, was fixed at 1. 1. or 10. 6. 4. per cawney, with a deduction of 1 and 2 annas for the class of land immediately below it, and a progressive decrease of one anna between each of the remaining inferior gradations.

35. The above paragraphs, will be more particularly explained by a reference to the scale of nunjee assessment, in Statement D. wherein is comprehended a distinct account of every description of land, from the rent of the first description of soil of the most favoured village, to the worst class of the most inferior village. It may scarcely be necessary to remark, that the gradation of nunjee assessments must depend less upon the quality of the soil, than upon the contiguity of its situation to the stream. By this statement, it will appear that the Gopaulchetty pollam lands, are assessed on more equal terms with Erood; but as the high assessment of the latter, arises mostly from its double crop, the deduction of 1-4th of the assessment is allowed, when the land of Gopaulchetty pollam bears but one crop, to be paid in full on raising a second.

36. The rent of lands watered by tanks, were settled, in a similar way. Reference was had to the quantity of water, and the period for which they would hold it on an average of seasons.

seasons. The highest rent, per cawney, of such lands, has been fixed at 5. 6. 4; and the lowest at 4. 11. as will be seen in Statement D.

37. It is only necessary to make one remark further; that whatever the description of land may be, and whatever the assessment, one-third of that rent is demanded, when invetted as pasture.

38. The land-rent having been thus settled, the fournydyem, or money-rent, was the next object of attention. I have, on a former occasion, fully entered upon the subject. It will be necessary, therefore, to say but a few words in addition to my address, under date the 9th May 1805, in explanation of the mode in which this description of revenue was taxed. It must be first premised, that they were divided into two classes; the one called Hyum or fixed fournydyem, which is not subject to much variation, such as the production of trees (the ground on which they stand not paying land-rent) the rent of the collections made of ginger, &c. in the hills; this is a solitary instance only in the talook of Coimbatore; and the jodiga, or quit rent paid by bramins of Bramhadain enam lands possessed by them. The second class of fournydyem is the taxes on bazars, professions, &c. &c. For a more particular explanation, I beg to refer to my letter of the 9th May, 1805, with its references.

39. The mode adopted in classifying the bazars, and indeed oppressive, to have formed the assessment of the land. It would have been hard, and indeed oppressive, to have formed the merchants by a scrutiny into the private profits on the extent of commerce in which the merchants were concerned; and even were the attempt made, there was every probability that the inquiry, would have been defeated, by the reserve of those to whom it was directed. It would have been desirable to have made one single defined tax answer for every bazar in the place; but it would have been at variance with the system of equalization, which it was the intention to introduce; and certainly the lower retail dealers, would have had considerable room for complaint, in being obliged to bear the unequal burden with their more substantial competitors.

40. It was, therefore, left to the merchants, in conjunction with the surveyors, to fix their own gradations of rank. This left them no room to complain; and indeed the result was more advantageous to the revenue, for many who may, on scrutiny, have avoided coming forward; would, from a principle of vanity, assert their situations, rather than be placed, in point of consequence, below their inferiors. The bazars are therefore formed into four distinct classes; the highest paying four chuckrums, and the lowest one, throughout the country. The remainder of taxes on professions, houses, &c. is detailed in statement E.

41. I trust, that in endeavouring to explain the foregoing mode of survey and assessment, I may have been sufficiently clear. The accounts have been, as far as practicable, formed to avoid diffuseness; and at the same time, to retain their simplicity and perspicuity, for the purpose of enabling your board to observe, at one view, the innumerable and undefined mamool rents reduced to a collected state, by an average made upon those of two talooks. In the next instance, the reduction made upon that average, in consequence of the relative superiority of the recorded quantity of land to the butta and gooly adopted as the standard, the progressive decrease made in the different classes of land; and finally, the further remissions granted to the villages and talooks, on consideration of their local and accidental inferiority.

42. By this simple mode of assessment, the equality throughout the division is general. No ryot can complain of his rents being unjustly higher, than those of his neighbour. The assessments are acknowledged to be equitable upon the different classes of ground; and the only room for complaint must originate in the erroneously placing the land in a class superior to its quality; a mistake which ought to have been avoided by the ryots, who, in conjunction with the surveyors, classed their own field; where others have been found, they have been immediately rectified, and in all instances, to the advantage of the ryot. I am therefore confident in offering, that the arrangement, as it now stands, will be found to have been formed with a precision, which will obviate much future trouble.

Extract PROCEEDINGS of the Board of Revenue, at Fort St. George; dated 24th July 1806.

Extract Report from Mr. WALLACE, principal collector in Tanjore and Trichinopoly; dated 15th June 1806.

2. ALTHOUGH the board is in possession of the general grounds on which the present settlement is formed, it will be still proper to recapitulate briefly those grounds, as well as to offer, more at large, some remarks and observations regarding the result of them, in order that a just opinion may be formed of the nature and effect of the plan which has been adopted for the realization of the revenues of those districts, particularly of Tanjore.

3. I shall bring the settlement of Tanjore and Trichinopoly under the consideration of the board separately, and I shall commence with that of the former district.

TANJORE.

4. The nunjah lands of Tanjore have been assessed in the present year, in the following manner:

5. The average produce, per valy, of each village, in Fussy 1210, 11, and 12, has been taken at a medium standard produce for all the lands of each village, and the standard produce has been allotted on each cutta or field, of each village, by the general consent of all the

the mecrassidars of each village, where there was more than one landholder, and where there was only one landholder in one village, the allotment on each field was made by himself. In some villages, at the eastern extremity of the Cavery, in the Mayavaram district, where there was not any nunjah produce in Fully 1212, owing to the entire failure of the river, the produce of one of the two subsequent years formed part of the average.

6. The proportions of this medium produce liable to taxation, which forms the foundations of the land revenue of this province, were allotted according to the plan submitted by my predecessor, in his report to the board of 20th December 1803.

7. It varies from 50 to 60 per cent. of the standard gross produce, after deducting the usual sotundrums and maniums; and its variety depends on the facility or difficulty of irrigation, which the different rivers and large channels of Tanjore are known in general to present.

8. The rate at which the taxable proportion of the standard produce of the lands have been valued, are the results of the averaged prices which the grain of each particular district yielded to the carcar, during the three last years of the rajah's administration, and the three first of that of the Company's.

9. The foregoing plan has been adopted for the settlement of the revenues of the nunjah lands of 4,081 villages; the adoption of it, has been found impracticable in 595 villages, for reasons which will be hereafter explained.

10. The extent of nunjah land brought under cultivation in the 4,081 villages above-mentioned, amounts to valies 72,653. The land revenue arising from this extent of land, amounts to Tanjore chuckrums, 1,74,105, or star pagodas, 7,27,960. This amount divided on the lands assessed in this year, makes the average tax, per valey, 10. 0. 66. or per Madras

cawney, 1. 40. 35.

11. Before I proceed to remark on the degree of permanency which may be allowed to the assessment thus fixed, on a considerable portion of the nunjah lands; I shall state such further particulars regarding the settlement of the land revenues of Tanjore for the present Fully, as are to be considered entirely of a temporary nature.

12. The plan alluded to in the foregoing paragraphs having for its principal object the establishment of a fixed land tax, could not, at the season of the year when the settlement was commenced on, be introduced universally into the districts. As in the arrangement for fixing the jumma, the future welfare and happiness of the landholders were particularly consulted, it was of importance that it should be received by them, not as the expedient of the day, but as a permanent measure calculated to insure to them all the benefits arising from the fixation of a moderate defined land tax, and from future increased industry in the cultivation of their lands, and in the disposal of the produce of them.

13. It was further necessary to the successful operation of the plan, that no restraint or compulsion should be used in introducing it; but that those who were not sensible of its advantages should be gradually led to its adoption by a practical comparison of the benefit it held forth, with those of plans adopted on former occasions, for the realization of the revenue.

14. The circumstances under which the general plan could not be introduced into the nunjah lands of Tanjore, are to be considered as arising from two causes; the one where the season had operated so very unfavourably as to counterbalance in the opinions of the landholders, by its present evil effects, the future advantages derivable from the plan: the other, where the landholders, notwithstanding timely rains and abundant freshes in the rivers, were either too indolent to profit by them, or influenced by a desire to have their lands assessed at a low rate; and thinking that this desire could be easily accomplished by impoverishing their crops (a practice not at all novel in Tanjore) want only neglected to do justice to the fertility of their lands and to the bounty of the seasons.

15. Between the unavoidable calamity of the one class, and the wanton neglect or indolence of the other, it was just to make a wide distinction.

16. Accordingly, where drought or inundation were known to have occurred, either the actual produce of the lands, or a correct estimate of the crops was taken, and the taxable proportion thereof was calculated, and its value commuted, as in the lands where the land-inhabitants were instructed to consider it as an indulgence, which they were in no case to expect a repetition of.

17. The situations where the season had the unfavourable effect here alluded to, are in the southern parts of the provinces. In the Talacaud and Munnargoody talooks, 75 villages were overflowed at different periods, as well from the rivers as by heavy rains, so as in some places to reduce the crops below one quarter of the ordinary produce of these lands which are some of the lowest of the province, which are situated close to the rivers, and which, besides, are so near to the sea as to feel the bad effects of heavy monsoon rains.

18. The villages in Puttacottah, which suffered from the extreme drought, which many parts of the southward experienced during last year, are at the southern extremity of Tanjore, on the borders of Shevagunga and Tondiman. These villages, situated on a high level, are entirely dependant on lakes for their cultivation; and the want of heavy rains having left the lakes almost without water, the cultivation was not only reduced in extent, but the crops were quite impoverished. A few villages, likewise, on the high lands of Munnargoody Trivady and Talacaud, suffered from the same cause. The total number that suffered from drought was 89, of which 74 are in Puttacottah, and 15, the remainder, in the other three talooks just mentioned.

19. The number of villages, the nunjah lands of which, in consequence of the badness of the season, were thus temporarily taxed, are in number 164; their extent of nunjah land is 4,934 valies

4,034 valies, and the amount of the assessment on them is Tanjore chuckrums 46,670, or star pagodas 19,146.

20. In those cases where the season was avowedly favourable, but where the landholders insisted on rejecting the assessment arising from the average produce and commutation price, without assigning any sufficient reasons for their lands not being fully able to pay as much as the lands which had been under exactly similar circumstances, it appeared necessary that the landholders should not have advantages superior to, or the same as were conferred on those who, by paying proper attention to their cultivation, were enabled to accept the new mode of settlement, or who, disregarding any trifling temporary loss which it might occasion them, embraced with satisfaction, the future and permanent advantages which it held out. Were not some marked distinction thus made, the introduction of a permanent land-tax into the district would have been impossible; for none of the inhabitants would have acceded to the risk which the payment of fixed revenue renders indispensable, if they saw the full advantage a warum and price held out by the plan of settlement granted to those who insisted on the actual state of their crops as the basis of the settlement.

21. Besides, great expenses have been incurred by the government to secure to the district where these villages, in particular, are situated, the full effect of good seasons; and very large successive advances had been made to the landholders. In consequence of these measures, the mecrassidars had full and sufficient supplies of water, as well as ample means for profiting thereby.

22. Notwithstanding these advantages, the inhabitants of 595 villages alleged that the crops on their lands were, in the present year, unequal to the proposed assessment, and disregarding the permanent advantages held out to them, they preferred a settlement calculated on the actual state of their crops.

23. Had it been practicable to have fixed the assessment previously to the commencement of the cultivation, these objections would, of course, have been disregarded; indeed they could not have been urged. But as it appeared that the crops in these villages did not, from the indolence or wanton neglect of the inhabitants, promise to yield crops so large as the medium produce gave, it became necessary to make a temporary arrangement, which, while it would secure the landholders from all loss, should still show the people at large, that the superior benefits of the new mode of assessment would be granted only to those who would likewise take the risk of seasons on themselves.

24. A reduction of the untaxable portion of the ascertained or estimated produce appeared best calculated to attain this end; accordingly, the warum of the inhabitants of the villages under consideration, was reduced 10 per cent. lower than that which was allowed in the settlement of the other villages in the same district, where the general plan had been received; and the remainder of the ascertained or actual produce was commuted, as in the other villages of the district.

25. The number of villages in which this temporary settlement was made, I have before remarked, amounts to 595; the extent of nunjah lands in them is 10,959 valies, and the amount of the jumma 1,69,182, or 70,492.

26. The whole extent of nunjah land thus brought under cultivation within the year was 83,612 valies, and the amount of the fixed and temporary assessments thereon is 19,16,287;

or 7,98,453.

27. The other principal head of revenue is Punja, payable on the high lands of the province. Under this head, I shall class all lands not yielding paddy; they are as follows:

1. Nunjah land cultivated with dry grain, called vail punja.
2. Baugayut, or garden land, formerly called fouradyum; the two former are watered from the rivers by picotahs, or from wells and tanks.
3. Punjah land, particularly called teddul punja, being the highest land in the country, and dependent entirely on the falling rains.
4. Topes.

28. Where nunjah land was temporarily brought under punjah cultivation, on account of the want of water in the rivers, it became necessary, of course, to form a temporary assessment on it. On a consideration of all circumstances, it was calculated that these lands generally could bear one-half of the assessment on lands of the same description, in the same village, but which were cultivated with nunja or paddy crops, which were more abundant and valuable than those of dry grain. This was the general principle adopted for these lands; but where, after due enquiry, it appeared that the assessment thus given was too high, or too low, the necessary augmentation or reduction of it was made.

29. There were 2,878 valies of vail punja land brought this year under cultivation, the total amount of the assessment on it is 23,007, or 9,586.

30. The baugayut land has been assessed, not with reference to the articles with which it was actually cultivated; but on a consideration of the different degrees of fertility which it possesses, and which it would have shown under ordinary cultivation, with wet or dry grain. Accordingly nunjah land, which had been converted into baugayut, has been charged with the average nunjah assessment of the village in which it may be situated. Where lands under baugayut cultivation are watered by picotahs, or wells, they have been assessed according to their different degrees of fertility, arising as well from the nature of the soil, as the manner in which they are watered, and where, as in some few instances, the baugayut productions are cultivated

774 Appendix to Vth REPORT from The Select Committee on [No. 20.]
cultivated on the high teddul punjah lands dependant solely on the rains, they have been
assessed with reference to the soil only, the same as all other teddul punja lands.
31. The extent of land brought under baugayut cultivation amounts to 2,029 valies, and
the assessment thereon yields a total of 25,713, or 10,713.
32. The teddul punja land, dependent wholly on rains, has been assessed entirely with
reference to the degree of fertility which the soil possesses, ascertained by classification, and by
reference to the produce of former years.
33. The extent of teddul punjah land brought under cultivation in this year is valies 29,478.
and the assessment thereon yields a total of 1,43,010, or 59,587.
34. The tope tax, as levied according to the number and nature of the trees composing
each tope, has been abolished, and the land on which the topes are situated, has been assessed
according to its fertility, and with reference to the same class of teddul punjah land under grain
cultivation; the extent of tope land is 1,025 valies, and the assessment thereon 4,467, or
1,861.
35. In fixing the assessment on all the different descriptions of land brought under the
general head of punjah, the taxable proportion of the produce has been taken at two-fifths,
and the value thereof has been calculated on an average of the prices of the different sorts of
punjah grain in the last three years.
36. The total extent of punjah land brought under cultivation, is 35,412 valies, and the
assessment thereon yields a total of 196,199, or 81,749.
37. The total extent of nunjah and punjah land brought under cultivation in the present
year is 1,19,024 valies, and the total amount of the land revenue arising therefrom is
chuck' 21,12,487, or ft' pag' 8,80,203.
38. For the details of the foregoing general results, as they affect the divisions and talooks
of Tanjore, I beg leave to refer to the statement, No. 3.
39. Before entering on the few remaining heads, under which the revenues not arising
directly from the lands, are classed; I shall proceed to offer such remarks regarding the
arrangements which have been adopted for the realization of the land revenues, as appear to
me necessary to enable the Board to judge how far the establishment of a defined, moderate,
and fixed land tax, has been attained in the present settlement.
40. The general plan for the assessment of nunjah lands was detailed at considerable
length in the propositions which I had the honour of submitting to the board, under date
the 8th September last. The instructions of government and the board, on the subject of
warrum, and the mode of taxing garden and tope land, I had the honour of receiving in a
letter from the board under date the 3d of January last, and the approval of my propositions
on the point of warrum, &c. on the 16th of January.
41. Thus the instructions of government and the board, on the subject of warrum, and
my propositions regarding the average medium produce of the lands, and the valuation to be
set on the taxable proportion thereof, form the basis of a settlement, which has for its chief
object the establishment of a fixed land tax.
42. Out of the whole number of nunjah villages, 4,676, containing an extent of nunjah land
of 83,612 valies, brought under cultivation in the present year, it has been found practicable
to introduce the plan in question into 4,081 villages, and to extend it to 72,653 valies of land,
being 83 $\frac{1}{2}$ per cent. of the whole arable nunjah land, cultivated and uncultivated, in Tanjore.
43. From the badness of the season, it was found impracticable to establish the plan in 232
villages, containing 5,573 valies, being 6 $\frac{1}{2}$ per cent. of the total nunjah land, the plan
in 363 villages, containing 5,385 valies, being 6 $\frac{1}{2}$ per cent. of the total nunjah land, and
could not be introduced, from the neglect of the meerasadars, without exciting a repugnance
to it, which, at the season of the year when the settlement was commenced on, it would have
been improper to give room for, and which general policy rendered it necessary, in every
case, making together an exception of 12 $\frac{1}{2}$ per cent. of the whole nunjah lands of the dis-
tricts, have been explained in paragraphs 16. and 34.
44. The board will have observed, that the plan in question has been first applied to the
lands of each village in general. The assessment payable on each kutlai has been left to the
joint determination of all the meerasadars of each village, who doubtless are best acquainted
with their different degrees of fertility; the amount, thus allotted as the tax payable on each
field, is entered in a register signed by the meerasadars and curums of each village, and
deposited in the division cutcherry, as well as in the villages.
45. Where a meerasadar holds one or more kutlais in one village, the extent of each kutlai,
and the tax on it, are inserted in the pottah which has been granted to him; where a meeral-
sadar holds only a portion of a kutlai, or portions in several kutlais, the proportion of the tax
on such kutlai or kutlais is allotted on its portion or portions, and the amount thereof, with
the extent of such portion, is inserted in the individual pottah. Every meerasadar in Tanjore
has been furnished with a separate pottah for the land held by him in each village; and each
pottah is regularly stamped, numbered, and registered. For the information of the Board, I
transmit a translation of the registers of kutlais, proprietors and teerwas, in one village.
46. I have much pleasure in stating to the board, that the plan adopted for the establish-
ment of a fixed land tax on the nunjah lands has been received, with marked satisfaction, by the

the landholders of the very large portion of Tanjore into which it has been introduced. They
regard the ground on which the medium produce of their lands has been taken, as a just and
moderate standard of their fertility; the proportion of this produce, which forms their untaxed
share, is extremely favourable to them; and the rates at which the government right in that
produce has been commuted, are universally allowed to be as low as they ought to be. The
arrangement having been calculated for each village on actual facts, both in regard to produce
and price, and not on theoretical statements, has secured, as far as was practicable, the impossi-
bility of the tax on the lands being oppressive, and the degree of permanent benefit which
the plan offers to enterprise and industry; indeed, the ready acceptance of it, even in cases
where its immediate effects were not so advantageous as could have been wished.
47. Measures are taking for the extension in the ensuing Fusly, of the plan of settlement
above described, to the 595 villages, which, for reasons before mentioned, have had a tem-
porary jumma assessed on their lands in the present Fusly.
48. In regard to the punjah lands, although a classification of them has taken place, which
in some instances has been attended to in the present settlement, I still think that a more
correct survey of them by persons specifically nominated for that purpose, will be necessary
previously to the tax on each field of this description being declared. Fixed measures have
accordingly been taken for a revival of the late classification of the punjah lands, which, as
their extent is comparatively inconsiderable, can be completed fully in about three months.
49. It is likewise my intention, that an immediate examination shall be made into the
details of the allotment on each kutlai by the meerasadars, of the teerwa arising from the
present plan of fixed assessment. This examination I propose establishing, not with a view
to any alteration of the ground-work of the plan which has been adopted; but entirely with
a view to remedy any defects or inequalities which may have occurred in the detailed applica-
tion of it.
50. After this examination has been concluded for the nunjah lands, and the revival of the
classification and assessment of the punjah land has been finished, both of which can be effected
before the close of the year, the object of establishing a tax on each field of Tanjore will, I
think, be satisfactorily obtained, and its permanency secured, as far as practicable.

Extract PROCEEDINGS of the Board of Revenue at Fort St. George, the
18th Sept. 1806.

To the Subordinate Collectors in Tanjore.

Gentlemen,
YOU will be pleased to commence on the settlement of the revenues of your respective
divisions without delay, and on the following grounds:

NUNJAH.

- Par. 1.—You will first take the produce of each village in Fusly 1210-11 and 12, and
ascertain therefrom, the average produce per valy; this average you will consider as the
medium standard produce of the village.
2. The average produce per valy, you will apply to all the lands at present under cultiva-
tion in each village; and the produce thus given, you will consider as the ground-work of the
settlement of the present year.
3. From the total produce thus calculated, you will deduct the sotuntrums and mooniuns, as
in the last year's settlement.
4. The rates of warrum will be determined according to the pauchel of each village; the
particular warrum allotted to each pauchel in each talook is stated in the accompanying
enclosure, No. 1. to which you will pay strict attention.
5. The commutation rates at which the government share is to be calculated, are men-
tioned in the inclosed paper, No. 2. for each talook. They are taken on a medium of the
prices of six years; the three last of the rajah's management, and the three first of that of the
Company.
6. The government share of the average produce of a village being thus commuted, the
whole demands upon each village will be ascertained; the object then will be, to fix the pro-
portion of the total demand payable for each field or kutlai. This can best be done, by the
body of the meerasadars of each village themselves, as they alone can have a perfect know-
ledge of the degrees of fertility which different parts of their lands possess.
7. It will therefore be expedient, that when the total demand on a village is fixed, the
teerwars assemble all the meerasadars, and the curnum of such village; and that after due
consideration by them, the tax payable for each kutlai be fixed. This arrangement can take
place, after the settlement of the demands on each village of a talook is completed.
8. In the event of any disputes arising among the meerasadars of a village, as to the
amount to be paid for each kutlai, the point in dispute is to be referred to the teerwar, who
shall immediately call on the parties in dispute to nominate, each, two meerasadars of the
neighbouring villages, and one conjointly, who shall form a punjayet for settling the assess-
ment on the land, relative to which the dispute may arise.
9. The amount payable for each kutlai in a village, must, when concluded, be registered
in the village by the curnum, in the talook cutcherries, and in the division cutcherries.
10. When the total and proportionate assessment are thus ascertained, the amount
payable by each individual meerasadar, can readily be fixed. When sadjan pottahs, pre-
pared

Extracts from REPORTS of Collectors on Surveys and Assessments.

Letter from Mr. Wallace to the Subordinate Collectors of Tanjore; 22 Jan. 1806.

pared in the talook cutcherries by the curnum of each village, and which must be sent to you for the purpose of being stamped with your names, must be issued to each merassadar.

BAUGAYET LANDS.

11. The principle hitherto observed, of assessing Baugayet lands according to the articles produced on them, is to be entirely done away in the present rent; and these lands are to be taxed solely with a reference to the various degrees of fertility which they possess. If there-fore, any portion of the nunjah lands of a village have been recently brought under garden cultivation, such land will be assessed as nunjah, on the general ground laid down in the preceding paragraphs. In the event of lands hitherto classed as baugayet or soornadayum, having not been cultivated within the last five years with punjah, you will, in such cases, regard them as punjah lands, and assess them as such, according to their different degrees of fertility, according to the principles hereafter laid down. Under this arrangement, the head of baugayet will be henceforward discontinued in the accounts.

PUNJAH LANDS.

12. The accounts of classification of the punjah lands already received in your cutcherries, together with the accounts of the produce thereof, in 1210, 11, and 12, will be your guide in assessing these lands.

You will be pleased to observe, as a further principle, that 3-5ths of the produce of these lands, ought to be considered as the right of the merassadar or cultivator, and the commu-tation of the remaining 2-5ths, should form the tax on them; both to be calculated after deducting the sotuntrums, as in last year.

13. In commuting the government share in these lands, you will be pleased to observe, the prices of the different sorts of punjah grain set down in the enclosure, No. 3, which have been ascertained by the average price current, received from different parts of the pro-vince, in the three preceding years.

14. The defining the tax on each kutlai, or field of punjah lands; the registering thereof in villages by the curnums, and in the talook and division cutcherries; and the issue of individual pottahs, are all to be conducted in the same manner as has been directed for the nunjah lands.

15. It will be necessary that the fixed sotuntrums and mauniums be deducted as well in Nunjah as in Punjah, previously to the calculation of the tax; but a portion of these deductions, equal to 3 per cent. of the gross produce adopted as the basis of the settlement, must be con-solidated with the rent, and accordingly apportioned on the tax on each field, in order to defray the fixed charges mentioned in the margin †, and which the cirkar will hereafter take upon himself to discharge.

16. The tax levied last year on topes was taken according to the number of fruit-bearing trees in each village. That mode must in the present settlement be modified, by fixing a moderate tax on the lands occupied by topes; all assessment on single trees, and on all trees of the kind mentioned in the margin, being abolished, in establishing the tax on tope land. You will be guided by the information you may acquire, regarding the nature of the trees planted on it, or the fitness of the land for cultivation with other produce beside trees.

17. In regard to the periods at which the kists are to be paid, I enclose a statement shewing the proportion of the total rent which may, I think, be paid in each month. It is desirable to give the merassadars every possible indulgence, so as to allow them a fair market for their grain; but the regular and easy collection of the revenues, as well as the attention necessary to be given by the merassadars to the cultivation of their lands, renders it expedient that the whole of the kists should be paid in by June. The periods mentioned in the enclosed statement will, I think, embrace the objects of the merassadars and of the cirkar, in this particular point, and you will therefore be pleased to arrange the kists according thereto. Any prolongation of the payments of the kists, which may appear abso-lutely necessary, can at all times be granted, by a specific application for that purpose.

18. You will observe, that a principal object in the mode of settlement now proposed, is the establishment of a moderate defined tax on the land under cultivation, and the ascertain-ing with precision the amount payable on each field, and by each individual merassadar. These objects will, I trust, be satisfactorily attained by you, under the instructions which have in the foregoing paragraphs been laid down for your guidance. Should you deem any further information on points connected with the rents, necessary; I shall expect that you will, with-out reserve, address me regarding them.

I have the honour to be, Gentlemen, your most obedient servant,
(Signed) J. WALLACE,
Principal Coll. of Tanjore and Trichinopoly.

To the Subordinate Collectors of Tanjore.

Gentlemen,
Par. 12.—In assessing the punjah lands in the present year, you have been directed to take the average produce of Fusly 1210, 1211 and 1214, of each class of soils in each village, and to apply that average, to the whole extent of land of each class brought under cultivation. It appears, that in some villages during one or more of the years in question, proportions of the land, forming a distinct class of the lands of the village, have not been cultivated; for instance, in the village of Combaconum the land classed as sheval, was not cultivated in 1211. When cases of this kind occur, it will be necessary for you to ascertain by inquiry, what the produce of that class of land in the village, regarding which the difficulty arises, has generally been; and, according to the judgment which you may in consequence form, you will arrange the assessment on that class.

2. In

Extracts from REPORTS of Collectors on Surveys and Assessments.

Letter from Mr. Wallace to the subordinate Collectors of Tanjore; 24 Feb. 1806.

2. In lands distinguished hitherto by the appellation of taddul Punjah lands, it would appear that there is a considerable portion of garden land watered by wells, tanks, or from rivers, by picottahs. According to the instructions formerly sent to you, these lands should be classed as punjah lands, a name which is strictly applicable only to lands watered by the falling rains; I think, therefore, that it will be necessary to make some distinction between the former and the latter lands in the settlement, and accounts of the present Fusly; you will consequently be pleased to bring all garden lands included in the taddul punjah lands, but watered by tanks, wells, or rivers, under the head of punja terrum nunja, and assess them at double the average of the taddul punja teerva of the village in which they may be situated. The foregoing is laid down, as a general rule for your guidance: wherever you may find it necessary to deviate from it, you will deem yourselves authorized to make such modifications as you shall be satisfied will be proper.

3. I believe that the instructions contained in this letter, and in those addressed to you under date the 22d ultimo, will be found sufficient to enable you to proceed in the rent, without difficulty. I could wish you further to understand, that the rules which I have laid down for your guidance, are considered by me, as generally applicable to Tanjore; and, as uniformity of plan in the management of that province is most desirable, I could wish those rules to be deviated from as little as possible; in cases, however, where you think the welfare of the inhabitants, or the interests of government, will be materially consulted by a departure from the strict letter of the rules laid down for you, or where local circumstances may render it necessary, you will consider yourselves authorized to modify the inferior details of the rent, in such a manner as to you may appear proper; in all such cases, giving me the earliest possible notice of your having done so, and not delaying such notification until the conclusion of the settlement.

4. The average punjah prices to be observed in farming the settlements on the punjah lands, are forwarded herewith.

I have the honour to be, Gentlemen,
Your most obedient servant,

(Signed) John Wallace,
Principal Coll. of Tanjore and Trichinopoly.

(A true copy.)

To the subordinate Collector in the Manargoody Division of Tanjore.

Sir,

Par. 1. I HAVE just received your letter of the 4th instant. The soornadayum lands alluded to by you, are what yield baugayet, or garden produce; and as such, are not to be taxed according to the value of the article proposed, but according to the fertility and means of irrigation possessed by the land. With this view, in the second paragraph of my letter of the 3rd, you were directed to assume double the average taddul punja teerva of each village, as the rate which these lands in each village can, generally speaking, bear; but which you were instructed to modify, by increasing or diminishing that rate, in such proportion, as on investigation should appear necessary.

2. In regard to the coolally cultivation, it should, I think, be classed as punjah and taxed as such.

I have the honour, &c.
(Signed) John Wallace,
Principal Collector of Tanjore and Trichinopoly.

Trichinopoly,
5th February 1806.

The subordinate collectors will, as far as may be practicable, attend to the following rules regarding tauladdy lands in the formation of the settlement.

1st. When there are lands yielding a modelady and tauladdy nunjah crop, such lands will of course bear an assessment in the present rent, in proportion to their produce.

2d. When there are nunjah lands yielding one nunjah and one punjah crop, an additional assessment for the latter crop is to be levied on them, equal to one half of the nunjah teerva.

3d. In nunjah lands, the accounts of the standard produce of which, in the Fuslies 1210, 11, and 12, shew a tauladdy nunjah produce, but which have not yielded two nunjah, but one nunjah and one punjah crop in the present year, no additional assessment is to be levied for the punjah crop, but the produce, according to the accounts, is to be taken.

4th. In viel punjah lands, yielding a double punjah crop, it will be proper that an assessment equal to double the amount of the tax ordered to be levied on the viel punjah lands (which was, in general terms, one half of the average nunjah teerva of the village) be assumed as the teerva.

5th. Where nunjah, or viel punjah lands have been, for the first time in the present year, cultivated with a tauladdy crop, the teerva on such lands to be augmented in proportion to the augmentation of the produce.

6th. Where nunjah or viel punjah lands have formerly been cultivated with tauladdy crops, but in the present year have yielded, or will yield only one crop, such lands will be assessed as bearing only one crop.

7th. Where taddul punjah, or punjah tarumh nunjah lands, have yielded two crops in Fuslies 1210-11 and 14, the produce, of course, will have been inserted in the accounts; and such lands, if cultivated in the present year, with two crops, will be assessed accordingly; but if not

9 P

Letter from Mr. Wallace to the subordinate Collector of Manargoody; 5 Feb. 1806.

Letter from Mr. Wallace to the subordinate Collectors of Tanjore; 8 Feb. 1806.

† Cawelgars, Mauniums Pottahs.

Limes, guavos, oranges, cashoo-jack, fample-moule.

Letter from Mr. Wallace to the Subordinate Collector of Tanjore; 3 Feb. 1806.

Extracts from REPORTS of Collectors on Surveys and Assessments.

773 not cultivated with tauladdy crops in the present year, they will be assessed as only yielding one crop.
8th. The above are given as rules to be generally observed, but which the subordinate collectors are allowed to modify, where particular circumstances may render a modification necessary.
Trichinopoly,
8th February 1806.
(Signed) John Wallace,
Principal Coll^r of Tanjore and Trichinopoly.
(A true copy.)

To the subordinate Collector in the Mayaverum division of Tanjore—Combaconum.

Sir,
In reply to your letter of the 12th, just received, I have to acquaint you, that in such of the villages in your division as have not yielded any produce in Fuslies 1210-11 or 12, you will form the settlement with reference to the present state of the crops, and the produce of former years.

2. The inhabitants of the Keertimaun Panchal appear to me to be justified in their objection to the general standard produce which you had been directed to assume for your division, as the work on that panchal, which was executed for the relief of the very extensive cultivation dependent on the Nautum Vaickol, has doubtless been detrimental to them. It will be proper, therefore, that you should, in the present settlement of those villages, adopt such grounds regarding the grain standard, as you may think just. It will be likewise proper that you should consider the expediency and justice of augmenting the warum in the Keertimaun Panchal, in remuneration to the meerassadars, for the losses they have sustained by the work above alluded to.

3. In any other villages of your division, to which, from particularly unfavourable circumstances, the general grain standard may not be strictly applicable in the present year, you will consider yourself authorized to make such modifications as you shall be satisfied are necessary. Confiding in your judgment, and in your attention, as well to the welfare of the inhabitants as to the public interests, I feel no hesitation in committing to you the discretionary power above mentioned.

Tanjore,
14th February 1806.

I have the honour, &c.
(Signed) John Wallace,
Principal Coll^r of Tanjore and Trichinopoly.

To the subordinate Collectors in Tanjore.

Letter from Mr. Wallace to the subordinate Collectors of Tanjore; 23 Feb. 1806.

Gentlemen,
Par. 1. It has occurred to me, that in the settlement of your respective divisions, the accounts of the measurement of the lands lately received, may, unless some instructions on the subject are given for general observance, lead to an increase of the teerva on the lands. I have, therefore, laid down the following rules, which you will observe in the villages not yet settled; and which, should you be aware of any considerable increase in the jumma occasioned by the late measurement, in any of the villages already settled, you will apply to them previously to your closing your jumma-bundies.

2. In some instances, by the re-measurement, in whole or in part, of a village, the extent of the lands will have been apparently increased, although the whole of the produce of the lands have been inserted in the accounts; and the increase will have been caused merely by the mode of measurement. In such cases, it would be obviously unjust to apply the averaged standard produce to the excess of lands which appear in the accounts, and to commute that amount for the purpose of adding it to the jumma. For example; the extent of land in a village, according to the accounts of former Fuslies, is 10 valies; the averaged standard produce 200 cullums per valy; or, for the whole village, 2,000 cullums, in the accounts of re-measurement; it would appear that there are 12 valies in the village, 2,000 cullums divided on which give 166. 8. per valy, which is the rate that should be taken in the settlement.

3. But from what I have observed in some instances, I am apprehensive that the Mahratta accountants may have drawn out the village accounts in a different manner; for instance, that they have taken 200 cullums for the 12 valies, thereby increasing the standard grain amount of the village to 2,400, being 400 more than the average, according to the real produce, has been.

4. In cases, therefore, where there is an increase of the lands by re-measurement, and where you shall feel satisfied that this increase is caused only by the mode of re-measurement (which by the rod, must always vary somewhat) and that the produce of the lands in Fusly 1210-11 & 12, has not been kept out of the accounts; you will divide the whole standard produce given by the three years revenue on all the land, which, according to the late accounts of re-measurement and cultivation, are under tillage, as in the example given in the second paragraph.

5. The same reasoning which applies to an increase in the lands by re-measurement, when the whole of the produce has been brought to account, will be also applicable where a decrease in the extent of lands appears by re-measurement. In the former case, the extent being increased, the average per valy will be diminished; in the latter case, the extent

Extracts from REPORTS of Collectors on Surveys and Assessments.

extent being increased, the average per valy will be increased; but the whole produce of the lands being brought into the accounts, the standard grain produce for all the lands will not be affected by the re-measurement; and the village, consequently, will pay the same as if no alteration in the extent of its lands, took place in the accounts.

6. In some cases the Mahratta accountants have, I am apprehensive, included for the whole lands of a village, an increase or decrease proportionate to the increase or decrease of only part of its lands on re-measurement; the orders for re-measurement, only directed one third of a village to be re-measured, for the purpose of ascertaining, in a general way, the correctness of the accounts which had previously been got, of the extent of the lands; the increase or decrease found in this portion, should not be applied to the whole of the village lands, as, in cases where any great difference was observed, the whole village should have been measured, and its real extent ascertained as nearly as possible.

7. The foregoing remarks apply to the nunjah lands; an attention to the rules which they have given rise to, may not be generally necessary in the punjah lands, as the measurement of the latter is not liable to the variation almost inseparable from the measurement of the former; and the punjah cultivation is not confined to particular spots, as the nunjah cultivation is. It is therefore concluded that the increase in the extent of punjah lands, or re-measurement, is real, and not fictitious; and consequently you will consider it as such, unless it shall appear to you on full proof that the increase has been occasioned merely by the mode of measurement, in which case a reduction in the jumma should of course be made.

I have the honour, &c.
(Signed) John Wallace,
Principal Coll^r of Tanjore and Trichinopoly.

Tanjore,
23d February 1806.

To the subordinate Collectors in Tanjore.

Gentlemen,

Para. 1. ENCLOSED I send two forms of registers, which must be kept as well in your respective catcheries as in those of the tehsildars, and in each village by the curnum.

2. The form, N^o 1, is merely an abstract of the pottahs to be issued to each individual, shewing the detail of the settlement as affecting each individual in particular, as well as the whole village in general.

3. The form, N^o 2, is meant to show the proportion which each nunjah kutlai in each village bears of the whole nunjah jumma, now fixed for each village, as settled among themselves by the meerassadars; it is the intention that this register should form a document whereon to ground the future settlement of the nunjah lands, it answering in this respect, the purpose of a registered classification of the soil. This register is confined to the nunjah lands brought under cultivation this year. The dry lands of every description in each village, it is my intention to have regularly surveyed, classed, and the assessment on them fixed, as soon as the business of the settlement of the present year's settlement which period also, a teerva can be set on the principle of the present year's settlement on the nunjah lands, which for the last four years have been uncultivated; which teerva will be paid on them whenever circumstances may admit of their being brought under cultivation.

4. I trust that you have taken steps for issuing pottahs to each individual meerassadar at the earliest possible period. This is a measure which will best establish in the minds of the people the advantages which they individually and generally will derive from the establishment of a defined money rent on their respective lands. A form of the pottah which I have issued, I transmit herewith for your guidance.

I have the honour, &c.
(Signed) John Wallace,
Principal Coll^r of Tanjore and Trichinopoly.

Trivalore,
10 March 1806.

To the subordinate Collector in the Mayaveram Division of Tanjore.
D^o - - - - - Manargoody Division - - D^o

Sir,

Para. 1. As in some cases the obstinacy of the inhabitants, and in others their ill fortune, may render it impracticable to establish the rent of the current Fusly, on the basis stated in my letter of 22d January; and as to force the measure on the inhabitants, must in all cases be avoided; I have deemed it proper to communicate to you the following instructions for all such cases of difficulty, aware, that although the rent is far advanced, the settlement of villages, where opposition may have been made, is deferred until that of those where no difficulty have been experienced, has been concluded.

2. The difficulties to the entire establishment of the rent on the proposed grounds, may arise—1st, from obstinacy, without the plea of inability, arising from negligence, wilful or otherwise, in the cultivation.—3dly, from inability, arising from calamities incidental to agriculture, which could not have been either foreseen or prevented.

3. Between the last and two first supposed cases, every distinction which there is between unavoidable ill fortune and premeditated mischief, or unaccounted for objections, to a plan calculated for the general good, should be observed in the rent. The former is liable, in the present

Letter from Mr. Wallace to the subordinate Collectors of Tanjore; 11 March 1806.

Extracts from REPORTS of Collectors, on Surveys and Assessments.

Letter from Mr. Wallace to the subordinate Collectors of Tanjore; 11 March 1806.

present instance especially, to every proper indulgence; the two latter, in a manner equally special to justice, without indulgence.

4. The adoption of the settlement is now so far advanced, that we may safely, I think, conclude that its basis is satisfactory to the inhabitants in general; they regard the advantages conferred on them by it, not as confined to the present year, but as permanently settled, as far as permanency is consistent with the possibility of great fluctuation in the seasons; and they, on the other hand, seem to understand very well that the advantages which they derive are granted to them in consideration of their taking on themselves the risk of trifling and casual fluctuations of season, unattended by any marked or great calamity. They feel that the advantage is reciprocal to themselves, and to government.

5. In the two first cases which I proposed, and particularly in the first, reciprocity is not looked for; the merassadars are desirous that all the advantage should be on their side; they wish either for an aumanie division of the crops, which would throw the revenue of government at their discretion, or to make a settlement in which they shall derive every possible advantage, without any one possible risk. The security of the revenue; the establishment of a uniform regular mode of management, as well as justice to those who have taken moderate risk and considerable advantages together, demand that views of the kind should be defeated; for this purpose, you will be pleased to observe the following instructions.

6. I think, that in the first case, viz. where the merassadars object to the proposed plan of settlement, although it appears that their grain produce in the present year is nearly 10 or 15 per cent. what the averaged produce of the three years adopted in the plan of settlement amounts to, the actual and past selling price of grain certainly higher than the commutation price, and an increase probably in the warum; in this case, I would recommend your adopting, without hesitation, a division of the crops, allowing to the merassadars a warum of 40 per cent. on the produce of their lands, and charging them with all the expenses of a rigid aumanie management of their villages; they to be in all times, held responsible to produce the government share, or to pay the current selling price thereof.

7. In cases where the produce of the present year may, from negligence, have been so far reduced, from 15 to 20 per cent. below the nunjah produce, as to cause an inability on the part of the merassadars to accede to the average produce in their lands, a reduction of their warum equal to 10 per cent. should be made in the actual or estimated produce of their lands, and then a settlement formed with them on the basis of actual or estimated produce, and the commutation prices adopted for the district in which villages thus circumstanced may be situated, should be made with the merassadars.

8. Where the calamities of drought or inundation shall, on full and sufficient proof, appear to have fallen, it will be proper to ascertain the produce of the lands in the present year, and to establish on them a temporary rent, formed on the produce accounts and the warum, and commutation rates, allotted to the districts where the temporary plan may be necessary.

9. In carrying the above arrangements into execution, you will inform the inhabitants that they are entirely temporary, and you will assure them, that they are not to expect (in the two first cases) any future departure from the plan of management which has been adopted, except on the very best grounds, it being the intention that the amount assessable on each field shall be clearly defined and made known before the season of cultivation; and that the person asserting a merassy right in it, will be chargeable with such amount, whenever the land may be brought under cultivation, without adverting to its produce.

I have the honour to be, Sir,
Your obedient servant,
John Wallace,

Principal Collector of Tanjore and Trichinopoly.

Trivalore,
11th March 1806.

Extract of PROCEEDINGS of the Board of Revenue at Fort St. George;
30th October 1806.

Extract of Letter from the Collector in the Northern division of Arcot;
dated 18th October 1806.

Para. 15. THE share of government, and of the ryot, has been settled nearly in the following proportion:

	Government share per cent.	Ryot's share,
In punjah - - - - -	33½	66½
In nunjah - - - - -	46½	53½
In nunjah watered from wells - - - - -	33½	66½
Gardens - - - - -	25	75

16. The ryot has to pay out of his share the established fees in kind to the village sibi-bendi, &c. the expenses incident to cultivation, and the remainder goes to the support of himself and family.

17. The average selling price of grain, in ten moderate years, is the rate by which the government share of the produce has been commuted for a money rent, as particularized in Statement No. 2.

18. The

Extracts from REPORTS of Collectors, on Surveys and Assessments.

Extract Letter from Collector in Northern Division of Arcot; 19 Oct. 1806.

18. The villages of each talook have been divided into three classes, and each village has been included in one or other of these classes, according to its distance from, or contiguity to, market towns, and consequent difficulty or facility of its grain meeting with a sale.

19. The same proportion of marah, or fees in kind, which has prevailed for a long period back in each village, has been admitted in the present assessment, with the exception of the marah of monigars and curmums of villages, which was assumed by my predecessor. In the Chittoor assumed pollums, however, it is still continued; and it may become the subject of a future letter, whether it would be expedient to restore the marah in the other districts, or grant some compensation in money to those who have been deprived of it. Statement No. 3. explains the proportion of marah in each district.

20. It is now necessary to point out the proportion which the present rate of assessment (Fusly 1215) bears to the assessment established by my predecessor in Fusly 1213. With this view is drawn out the accompanying Statement No. 4. It is here assumed, for the sake of comparing the rates of assessment, that the extent of cultivation in the two years was the same; that is, the account of cultivation for Fusly 1215, is adopted for the two Fuslies. This statement results from a comparison on each field; that is, the number of goontahs, or cawnies, which the curmums reported each field to contain in Fusly 1213, and the assessment it then bore, are contrasted with the actual extent according to measurement, and the amount of rent fixed, by inspection of the quality of the soil.

21. Where fields were cultivated in Fusly 1215, which were waste in 1213, the curmums accounts of measurement, and the average rent of the whole of the lands in the village, which was the rent fixed by my predecessor for waste lands, are taken to compare with Fusly 1215.

22. It appears that the average rent of nunjah and punjah lands was higher in Fusly 1213 than in 1215, but that the garden lands bear a heavier assessment in the latter, than in the former year; that notwithstanding the decrease in the rate of assessment in 1215, there is a net increase, in the same reputed extent of land, of star pagodas 7,162.32.23. in 1215, above 1213, in consequence of lands to the value of star pagodas 32,332.24.12. (according to the present rate of assessment) being brought to light by measurement, which were not registered by the curmums in Fusly 1213.

23. It may be objected, however, to this mode of comparison, that though the lands now brought forward by measurement were not registered by the curmums, the ryots were yet in the actual possession, and enjoyed the produce of them; whilst, in forming the average of Fusly 1213, they are not considered as belonging to them.

24. I have therefore drawn out another Statement, No. 5, in which the number of unregistered cawnies, discovered by measurement, are added to the number of cawnies acknowledged by the curmums in Fusly 1213. To the aggregate of those two numbers, is applied the aggregate amount rent of Fusly 1213; and the average is deducted therefrom.

25. This causes the average assessment in most talooks to be somewhat higher in Fusly 1215; but I do not conceive that it falls heavier on the country, as it bears a better proportion to the value of each man's land than that of 1213, and is, on the whole, therefore, more regular and equal.

26. It is nevertheless by no means improbable, that many lands have been over-rated in quality; but all such inequalities shall, if possible, be corrected in the course of this year.

27. On the subject of the survey, it is only requisite to add further, that the expense of it has been very considerably exceeded by the amount of rent of the concealed lands which it has brought to light.

Extract PROCEEDINGS of the Board of Revenue at Fort St. George;
23d July 1804.

Extract Letter from the Collector of Zilla Chingleput; dated 12th July 1804.

ALTHOUGH my state of health has not permitted me to report to the Board on several subjects which require to be brought under their consideration, I am desirous, as the Fusly year has expired, of communicating to them the result in abstract of the survey of the district of Sativaid, and the introduction of individual rents into that district; hoping that the board will be satisfied with the abstract till such period as it may be in my power to detail the principles of the survey, and of the rent.

The board are in the knowledge that the district of Sativaid was under aumanie in the last year, a mode of management, which although in general inadvisable, became expedient for that district, where the poverty of the people was extreme, and their want of confidence great; evils which required to be remedied previously to introducing money rents among them. An immediate and early division of the crop to the full extent of their manool warum secured their confidence, while a patient explanation of the principles which I intended to establish for the Fusly which has expired, secured their concurrence in the plan I had formed for establishing a defined system of rent, founded on the basis of individual interest.

Extract Letter from the Collector of Zilla Chingleput; 12 July 1804.

In consequence of the foregoing arrangements, and the completion of the survey, land to the following extent was, at the commencement of the season, voluntarily taken in farm by the cultivators, and held under

Nunjah	-	-	-	2,100	Pottahs.
Punjah Cawnies	-	-	-	8,409	
Punjah Cawnies	-	-	-	7,056	Cawnies.
Garden land d°	-	-	-	92	
				15,557.	

It will occur to the board, that although the moderate value which may be supposed to be set on the land, and the nature of the settlement, may require that the rents of all land actually engaged for, should be paid, that it is not advisable, at least on the first introduction of this system while the resources of the people are contracted, to insist on the strict performance of their engagements. In conformity to a previous promise, therefore, that no man should pay for land he had not cultivated, I compared, after the season of cultivation had passed, the account of land originally occupied, with the account of land actually cultivated; and finding that in consequence of the river which runs by Peddapollam not coming down, that the finest villages had been deprived of their usual supply of water, and that no exertions of industry had been wanting where other deficiencies of cultivation had occurred; the following deductions were in consequence made:

Nunjah Cawnies	-	-	-	-	-
Punjah - d°	-	-	-	-	1,117
Garden land d°	-	-	-	-	1,360
					13
					2,490.

On the other hand, in some villages where the inhabitants found the season would permit of an extended occupation of land, they engaged for the following additional number of cawnies:

Nunjah	-	-	-	-	-
Punjah	-	-	-	-	357
Garden land	-	-	-	-	444
					8
					809:

which makes the difference between the quantity of land engaged for at the beginning of the season, and that actually cultivated.

Nunjah	-	-	-	-	Cawnies.
Punjah	-	-	-	-	760
Garden land	-	-	-	-	906
					5
					1,671.

The value of the land originally farmed being cawnies 15,557, stands valued on the books of the survey at the sum of - S^r pag^a 14,781 5 70 and the value of the difference between the land engaged for, and the quantity cultivated, being cawnies 1,671, was, by the same valuation - 1,238 10 8

Leaving the jumma of the land revenue of Fusly 1213, at the sum of - S^r pag^a 13,542 41 62

The comparison of the jumma above stated, with the aumanie collections of last year, will stand as follows:

The collections on account of Fusly 1212 in that year, and in the subsequent year, was - Star pagodas 10,920 22 20

Deduct road duties, not collected under the present regulations - 905 30 73

Remains Land Revenue - 10,014 37 27 which, deducted from the jumma of Fusly 1213, as above stated, leaves an increase of - star pagodas 3,528 4 35: Being 35 7/8 p. 8.

If the preceding result shall prove satisfactory to the board, I have much pleasure in assuring them it has been satisfactory to the people also; for having invited representations from those who might experience any difficulty from an inequality of assessment, or other cause, I only received one complaint, and that from a ryot who had taken 5 cawnies of land, but whose only pair of bullocks dying at the season of cultivation, had rendered him unable to fulfil his agreement; while the readiness and punctuality with which the amount of the jumma has been realized, is, I hope, evidence of their ability to pay it.

Extract PROCEEDINGS of the Board of Revenue at Fort St. George; the 24th August 1807.

Principal Collector of CEDED DISTRICTS to Board of Revenue, on the survey of that country; dated 30th November 1806—&c. &c.

Gentlemen,

Para. 1. THE survey of the Ceded Districts being now completed, it becomes my duty to report to the board the manner in which it has been conducted; the result of it, in exhibiting the extent and assessment of all the various descriptions of land in the country, whether cultivated or waste; and the expense with which it has been attended, from its beginning to its conclusion.

2. It was begun in June 1802, by four gomastahs of my cutcherry, who were at that time, the only persons in the Ceded Districts who understood land measuring. It proceeded very slowly at first, from the want of hands; but several of the inhabitants being instructed every month, the number of surveyors, by the end of the year amounted to fifty, and was in the course of the following one, augmented to a hundred. The surveyors were at first formed into parties of six, but afterwards of ten, to each of which a head surveyor or inspector was appointed. With the exception of hills and rocks, all land, of whatever kind, was measured. All roads, sites of towns and villages, beds of tanks and rivers, wastes and jungles, were included in the survey. Ancient wastes were usually measured in extensive lots to be subdivided hereafter, as they may be occupied; but when it could be conveniently done, they were also frequently divided into fields of the ordinary size. As all fields that have ever been cultivated have names, they were distinguished in the survey registers by these names, and also, by a particular number, affixed to each, in the order in which it was measured. The surveyors used every where the same standard measure, a chain of thirty-three feet; forty of which, made an acre. They were paid by the acre at such a rate as it was supposed would enable them, with diligence, to earn about six pagodas monthly. They were encouraged to be expeditious, by the hope of gain; and deterred, at the same time, from being inaccurate through haste, by the fear of dismission; for no false measurement beyond ten per cent. in dry land, and five per cent. in wet, whether proceeding from negligence, from haste or design, was ever excused; and the frequent instances of loss of employment in this account, that occurred during the early part of the survey, soon rendered the surveyors so cautious, that their measurement was afterwards in general sufficiently correct. The vacancies that were continually happening among them from dismission, and more frequently from sickness, were at all times easily filled up from among a number of persons who always attended them, with the view of being instructed and employed; but these persons, on being appointed, were, in order to guard against partiality, sent to the party of a head surveyor, different from that by whom they had been reported as qualified.

3. The head surveyors, or inspectors, examined the measurement of the surveyors placed under their charge. They were paid by the month. To have paid them by the acre, would have defeated the end of their appointment, by preventing them from examining carefully and deliberately, the operations of the under surveyors. But to guard against remissness, and to leave them at the same time sufficient leisure for investigation, they were required to measure monthly one tenth of the quantity of land fixed for a surveyor. They were not permitted to make this measurement all at once, in the course of a few days; but were obliged to make it gradually and uniformly, throughout the month, by taking a few fields every day. The whole of the inspectors were frequently removed from one party to another, because by remaining too long with one party, they were apt to entertain partialities and enmities, and to pass over the false measurement of some surveyors, while they exaggerated the trifling errors of others; and for these causes, many inspectors were at different times, dismissed. Both inspectors and surveyors were at first allowed a share of the produce of all extra collections, and unauthorized enaums, which they brought to light; but as they often earned more in this way, than by the survey, and with less labour, it was soon found that the survey was impeded by these investigations, and it therefore became necessary to confine them to the single object of measuring the land.

4. The surveyors were followed by assessors, two of whom were allotted for the assessment of the land measured by each party of ten surveyors. The assessor, on arriving in a village, went over the land with the potail curnum and ryots, both wet and dry, had from classes, according to its quality. In all villages, the land, both wet and dry, had from ancient custom been divided into 1st, 2d, and 3rd sorts, agreeably to their supposed respective produce; but these divisions not being sufficiently minute for a permanent assessment, the classes of wet land in a village, were often increased to five or six, and those of dry, to eight or ten. The classification was made rather by the potail curnum and ryots than by the assessor; for he adopted their opinion, unless he saw evident cause to believe that it was wrong, when a reference was made to the head ryots of any of the neighbouring villages, who fixed the class to which the land in dispute should belong. The quality of the land, where all other circumstances were equal, determined its class; but allowance was made for distance from the village, and every other incident by which the expense of cultivation was augmented. The ryots were directed to be careful in classing the land, as the whole of any one class would be assessed at the same rate; but they were not told what that rate would be, because it was apprehended that they would be induced by

REPORTS of Collectors, on Surveys and Assessments.

Principal Collector of Ceded Districts to the Board of Revenue; dated 26 July 1807.

by such information, to enter a great deal of the better sort of land in the inferior classes. It was discovered, however, after a trial of a few months, that by following this mode, the potails and ryots, not seeing immediately the effects of classification, were not sufficiently impressed with its importance, and sometimes by entering too much land in the higher classes, and sometimes in the lower, the assessment of some villages became more than they could possibly pay, and that of others, much less than they had ever paid before. To obviate this mischief, the lands were both classed and assessed, at the same time, by which means, the ryots perceiving at once the effect of classification in raising or lowering their own individual rents, felt the necessity of making it with care. After this principle was adopted, the classification was in general sufficiently accurate, except that, in some instances the land of potails curnums, and a few head ryots, were inserted in too low a class. These irregularities, however, were usually corrected, either on the spot by the assessor, with the advice of the ryots of the adjacent villages, or afterwards, by persons appointed to revise his assessment.

5. As the assessors did not always rectify fraudulent classification, but sometimes remained ignorant of it, from negligence, or connived at it, from bribery; and as it was impossible to ensure from so many individuals, a punctual observance of the same method of proceeding, it was thought advisable, for the sake of preserving uniformity, and of checking abuses, to appoint five head assessors selected from the most intelligent of the ordinary assessors. Each head assessor had four ordinary ones, under him; his business was particularly to the classification of the lands of such persons, as he suspected might have been favoured by the assessors; and where he was convinced, both from his own opinion and that of the principal ryots of the neighbouring villages, that partiality had been shown, he transferred such lands to higher classes; and in the same manner, when he found that the lands of any ryots were classed too high, he removed them to their proper classes. If he saw no occasion for changing land from one class to another, he examined whether whole classes were not assessed too high or low, and raised or depressed them to different rates, wherever it appeared that an alteration was necessary; but he was not permitted to make any alterations in the accounts of the ordinary assessor: such alterations as he thought requisite were entered in those accounts, in columns left for that purpose; so that when the settlement came to be finally made in the collector's cutcherry, all alterations might be seen, and the reasons examined, upon which they were grounded. As an interval of one or two months usually elapsed between the investigation of the ordinary assessor, and that of the head one, there was full time for every ryot to ascertain, whether his own land was properly classed: and if he thought that it was not, he had an opportunity of stating his objections to him on his arrival in the village; and as the ryots of all the neighbouring villages were assembled, the head assessor, by means of arbitrators from among them, easily determined all complaints of this nature.

6. If entire dependence could have been placed on the judgment and impartiality of the head assessors, nothing more would have been required in fixing the assessment than to have adopted their estimates; but as these estimates were sometimes incorrect, and as they would have been still more so, had the assessors been relieved from the fear of a future examination, the whole of the classification and assessment underwent a complete investigation in the collector's cutcherry. On this occasion, all the potails, curnums, and principal ryots of every village in the district to be settled, were assembled at the cutcherry. The business was begun by fixing the sum which was to be the total revenue of the district. This was usually effected by the collector in a few days, by comparing the collections under the native princes, under the Company's government from its commencement, the estimates of the ordinary and head assessors, and the opinions of the most intelligent natives; and, after a due consideration of the whole, adopting such a sum as it was thought would be the fair assessment of the district, in its present state, or what the inhabitants, in similar circumstances, under a native government, would have regarded as somewhat below the usual standard. The amount fixed by the collector, was usually from five to fifteen per cent. lower than the estimates of the assessors; for it is the nature of assessment, proceeding from single fields, to whole districts, and taking each field at its supposed average produce, to make the aggregate sum greater than what can be easily realized. After fixing a certain sum for the districts, it next remained to determine what share of this sum, was to be imposed on each village. Had the detailed assessment been perfectly correct, it might have been done at once, by an uniform remission of 5 or 10 per cent. to every field; but as this was always objected to by many of the inhabitants, who thought their lands were not so favourably assessed as those of their neighbours, either in the same or other villages, it therefore became necessary to examine again the assessment of every village: such villages as claimed more than the average remission, were investigated by the principal ryots of other villages; and the extra remission thus granted to one set of villages, was to be deducted from another; and what proportion of the whole remission was to be allowed to each village, it still was necessary to ascertain whether, or not, any alteration was requisite in the classification of lands. In some villages where none appeared to be necessary, and where no objections were made, the classification of the head assessor was confirmed, and the rent of each class, and consequently of each field, determined at once, by lowering their assessment by the rate of remission granted to the village. In those villages where complaints were made of the classification, the objections were examined; and if they were allowed to be just by ryots not interested

REPORTS of Collectors, on Surveys and Assessments.

Principal Collector of Ceded Districts to the Board of Revenue; dated 26 July 1807.

interested in the matter, the necessary alterations were made. Complaints of whole classes being rated too high, or too low, were much more frequent than those of particular fields being entered in a wrong class; because each ryot, knowing the produce of his own and his neighbour's lands, took care to see, where their qualities were equal, that his own were not placed in a higher class by the assessors; but he was not so anxious about the rate at which the class was assessed, as he considered, that whatever it was, it would be as favourable to him as to others. Where some classes were rated too high, or too low, it was usually owing to the potail and curnum of the village contriving to make the assessor under-rate the class which contained most of their own land, and over-rate some other one, composed principally of the land of the inferior ryots. But as the collector's cutcherry always inquired minutely into the assessment of the lands of the leading men in each village, and as the whole district was present at the discussion, and every man ready to prevent another from obtaining an advantage in which he did not himself share, no fraudulent assessment of any consequence could possibly be concealed.

7. The classification and assessment of the land having undergone three several investigations, by the assessor, head assessor, and collector's cutcherry; and all objections having been heard, and admitted when well founded, nothing remained but to ascertain and register the rent of every field. This was an easy operation; for as each class of land had been already rated according to its quality, it was only to calculate the number of acres in the field by 2, 3, or 4 fanams, as the rate of the class might happen to be, to which it belonged. As this was a mere arithmetical process, it was performed by persons hired for the purpose, who were paid at the rate of one and a half cantary fanams, for a hundred fields. They were superintended by two gomastahs from the cutcherry; and when they had made out two copies of the register of fields, one for the collector, and the other for the tehsildar, the survey of the district was closed for the time. It still, however, remained to ascertain by experiment, whether the assessment might not be too high in some cases. In the course of collecting the first year's survey rent, a list was made of such fields as were asserted by the cultivators to be over-rated. Their rent was, at the end of the year, again examined in the presence of the principal inhabitants, and either lowered, or confirmed, as circumstances appeared to require. This was the last operation of the survey; and it usually occasioned a reduction of from one half, to one and a half per cent. on the assessment. The equivalent might easily have been made up from lands which had been under-rated, for the assessment was as often below as above the proper point; but it was thought better, in this case, to make no alterations, lest it should weaken the confidence with which it was wished to impress the inhabitants in the permanency of the survey rent. The final correction above mentioned has been made in all the districts which were settled by the survey rent in 1215; but in those districts where the survey rent was not established till 1216, and in those where it will not be introduced till 1217, the correction cannot be effected until 1217 in the one case, or until 1218 in the other. It will occasion a decrease of about ten thousand (10,000) pagodas, in the total assessment of the land inserted in the statement. The mode of measuring and assessing the land has been explained at so much length, that it can hardly be necessary to say more upon the subject; but should any further information be required, it will be more easily gathered from the accompanying copies (Nos 1, 2, 3, 4.) of Instructions to surveyors and assessors, than from any description whatever.

8. The accompanying statement, No 5, contains an abstract of every thing that seems to be necessary in an agricultural survey. It shows the population, the number of cattle and sheep, and the extent and value of all land, cultivated and waste, and though unavoidably somewhat long, it is so plain, that it may be easily understood from the slightest inspection; and I shall, therefore, have occasion to make only a few remarks upon the principal heads.

9. When I transmitted to the Board, on the 24th August 1802, an abstract of the population of the country, I was convinced that it was greatly under-rated; but I took no immediate measures to ascertain the fact; because I was aware that the inhabitants at that time, would have suspected that the inquiry was instituted merely with the view of introducing a general capitation tax, and would have endeavoured as much as possible, to suppress information. But as I knew that whatever apprehensions they might formerly have entertained on this point, had been dispelled by the abolition of many old taxes within the last four or five years, and by the limitation of the land rent by the survey, I thought the conclusion of the survey, a proper time for obtaining a more accurate account of the population than had hitherto been done. Instructions were therefore circulated in August last, to make out new returns of the number of inhabitants in every village, founded, as far as it might be practicable, upon actual muster, except in the case of those casts who secluded their women from public view. The returns were prepared by the curnums of the different villages, assisted by the potails, from muster where that mode could be adopted; and where it could not, as among Mussulmen, or of their neighbours. The paper, No 7, has been drawn up from these returns, and probably exhibits as accurate a statement of the population of an extensive province, as can in general be procured in any other part of the world. The total number of inhabitants is 1,917,376, which is 689,263 more than the return of 1802; a part of this excess, perhaps one fourth, arises from the increase of population during a period of five years of tranquillity, a small part is also owing to the return of inhabitants who had emigrated under the Nizam's government; but the remainder must be attributed to the falsity of the former returns. There is every reason to believe that the total is rather below than above the actual population, for the number of females ought

ought to be greater. It is according to the statement, one tenth less than that of males; but if the same proportions exist here as in Europe, the difference cannot be more than one in a hundred; and the whole number of inhabitants would, upon this principle, be 2,014,294. It should, however, be observed, that it is a general opinion among the inhabitants that the number of males is actually always one tenth greater than that of females. I was at first inclined to believe, that the difference might have arisen from the seclusion of females; but it is not particularly great among those castes who follow this practice, but extends to every caste, and every district. I examined the details of several villages in different parts of the country, and though in one village the females were more numerous than the males, and in a few others, nearly equal in number to them; yet the average result was the same as in whole districts. The coincidence of so many unconnected accounts is certainly a strong argument in favour of the popular notion, of males being one tenth more numerous than females.

10. Accounts were also taken in the course of the last Fusly of the number of cattle and sheep in the country, but they cannot be expected to be so accurate, as those of the population; not only because the owners are averse to giving true reports, but because herds and flocks move frequently from one part of the country to another for the sake of pasture, and many herds are almost wild; and their numbers must therefore be taken, upon the word of their keepers. After making allowance, however, for these obstacles, the actual does not, I imagine, exceed the estimated numbers of cattle and sheep above one tenth, or at most one eighth. The number of black cattle is 1,198,613; and that of buffaloes, 493,906; although a considerable proportion of both perished during the severe droughts of 1212 and 1213, the stock of both has increased within the last five years.

11. The number of sheep, according to the returns, is 1,147,492, and of goats 694,633. The actual number of both is probably one-eighth more, because from their being kept chiefly in the fields or jungle, and from the owners having a superstitious prejudice against their being counted by others, or even by themselves, it is more difficult to obtain correct statements of sheep and goats than of black cattle and buffaloes.

12. The quantity of cirkar land in cultivation, according to the survey, is 3,203,850 acres; of which the assessment or fixed rent is star pagodas, 17,08,115; and the quit and extra rent S. Pag. 1,44,840; in all, S. Pag. 18,52,955. (N^o 5.) The cultivation in the state-ment, is not that of any one year, but of several; that of each district is entered for the year in which its survey was made, from 1213 to 1216: but as the best cultivated districts were first surveyed, and afterwards those in which the greatest increase has taken place, the total may be considered, as the average cultivation of ordinary years. It is exceeded only by the cultivation of Fusly 1215. The various products from which the land rent is drawn, and the proportions of each, are shown in the statement N^o 8. It was made out in 1211, since which period, the proportions of some of the more valuable articles, as indigo and sugar, have greatly augmented. Indigo to the value of star pagodas 1,05,000, paid duty in 1215; and it is supposed that the export to the Carnatic, for which no duty was paid, was equal to star pagodas, 20,000. The quantity would have been nearly doubled in 1216, had not the crops been destroyed by the drought. The coarse sugar, or jaggery, of these articles, is occasioned by the addition of an extra land-rent, amounting to twice or three times the ordinary rate, to which all land employed in their culture was subjected; and this increase is likely to go on progressively, as the demand for them is great. Cotton, one of the chief products of the Ceded Districts, has not increased in a similar degree, because the demand for it is not greater than usual, and because, from its being a common article of cultivation, and never having paid more than the ordinary land-rent, it has obtained no advantage, from the equalization of rent by the survey. Its estimated produce in Fusly 1215, is shown in the statement N^o 9, which was last year transmitted to the board of trade. This produce is not likely to increase, in a greater rate than the general cultivation of the country, because cotton is hardly more profitable than grain to the ryots. But should any considerable supply be required for the Company's investment, the rise in the price which must in consequence take place, will occasion a greater quantity to be grown upon the land now occupied. The augmentation, however, will not be so great as might be expected, because it will be limited by the more substantial ryots being seldom being able to raise it at all. This does not proceed from any particular difficulty of expense attending the cultivation, but from the necessity of raising, in the first place, grain for themselves, and straw for their cattle; and from their rarely, after providing these articles, having the means of raising any thing else; so that not one fifth of the cotton land now in cultivation is employed in rearing that article.

13. The waste land is the great source from which an additional supply of cotton may be obtained; but this can only be effected, by lowering the present assessment. A reduction of 25 per cent. would, in the course of ten or fifteen years, bring into cultivation from a million to a million and a quarter of acres; and cotton could be grown to any extent that could possibly be required. The price would rise at first, by the purchase for the investment, but it would fall again to the ordinary standard, whenever the increased produce bore the same proportion to the increased demand, as the present produce to the present demand. The time which might be required for the price to fall, would depend upon the quantity of cotton which might be wanted for the investment, but it could hardly exceed eight or

ten years; because more additional cotton might be raised within that period, than the investment could demand. The waste which has been in cultivation within the last twenty years, amounts to 2,133,363 acres; and that which has either not been cultivated within that time, or never, amounts to 4,129,953 acres, making in all above six million of acres, of which about one sixth is fit for cotton.

14. The total enaum land in the Ceded Districts, contains 2,599,747 acres, of which the estimated rent is star pagodas 12,35,458; about six tenths ($\frac{6}{10}$) of the whole is waste. The land held by Bramins under the denomination of Dhirmadey (Statement N^o 6.) is chiefly cultivated by ryots, who seldom pay the enaumdar more than a fourth or a fifth of the rent. In many villages, these enaums are divided among the ryots, who allow the enaumdar only a small quit rent, and regard the rest as their own, from long possession. The enaums of potails and curnums amount to 64,701,138 acres, of which, the estimated rent is star pagodas, 3,02,587. 21. 33.; about four fifths of the whole are cultivated. These enaums are in many villages, thirty or forty per cent. of the revenue, but in others, not more than two or three per cent. In general, all above five per cent. may be regarded as unauthorized. The frequent changes of government, and the loss or rather concealment of accounts, at the during a long course of years, facilitated the fraudulent extension of these enaums, to the expense of the cirkar lands. Many additions have in this manner, been made to them under the Company's government, and even at the moment of the survey, as it was feared that no opportunity might afterwards offer, for such practices. In some cases, a portion of these extra enaums arises from grants for building small forts or digging wells, for public use. In others, they pay a quit rent; but they ought all to be examined hereafter, and be subjected, where excessive, to resumption or assessment. The whole of the cirkar and enaum land capable of cultivation, amounts to twelve million and sixty-six thousand and nine hundred and twenty-three acres (12,066,923) of which the rent, as fixed by the survey, is star pagodas 39,54,417.

15. The last description of land in the statement, is what is called Purrapoke. It comprehends all land that is utterly unproductive; sites of towns and villages; beds of rivers, and in some cases of tanks, roads, and extensive tracts of rocky and stoney ground where no plough can ever go.

16. I reckoned at the commencement of the survey, that it might be finished in four years, and that the expense would be about four per cent. of the revenue of one year. The average revenue has been about sixteen lacs of pagodas, which, at four per cent. gives 64,000 pagodas. But the survey has already cost 80,000 pag^a, and will cost about 3,000 more. This increase, is occasioned by its having occupied nearly five years instead of four, owing to my attention having been partly diverted from it, to the business of supplies, while the army was in the field, and to its having been necessary to survey, a second time, a great part of the lands on the banks of rivers, in order to ascertain how much of them had been carried away, by the inundation in October 1801.

Anantpoor, }
26th July 1807. }

I have the honour to be, Gentlemen,
Your most obedient and humble servant,
(Signed) Thomas Munro,
P. Collr.

No. 1.—Instructions to Surveyors.

1. ALL your measurements, of every description of land, wet and dry, are to be made with a chain of thirty-three feet.
2. Your accounts are to be kept in acres, goontas, and anas. One square chain is one goonta, and forty such goontas, are one acre.
3. When you arrive in a village, you will, previously to beginning the measurement, take a muchulka from the potail and curnum, according to the form which has been delivered to you.—N. B. This form states, that the curnum's account of cirkar and enaum land, house and shop tax, and every article of revenue, is true; and that if it is found to be false in any point, he will forfeit his office.
4. The curnum and potail of the village must attend you, during the measurement; and you must give timely notice to the ryots, in order that they may be present at the measurement of their own fields.
5. In measuring a village, you will begin at one side, and proceed regularly, on marking the field first measured No. 1, the next No. 2, &c. These numbers, will serve to distinguish the fields, when there are several of the same name in one village. After measuring the dry fields, you will measure the wet land, and number the fields in the same manner, beginning again at No. 1; 2, &c.; and the same rule must be observed, with respect to baghayet or garden land.
6. The name of every field, must be entered in your accounts. Where fields, whether cultivated, uncultivated, or waste, have a name, you will insert that name: where they have none, you will, in concert with the potail and curnum, give them one.
7. In the account of the measurement of every field, whether wet or dry, you will always specify the names and numbers of the fields by which it is bounded.
8. In dividing fields of red land, you will mark the division by a bank of earth or stones; but in black land, you will always mark the division by setting up boundary stones; because the polli or bank of earth would injure the black land, by over-running it with long rooted grass.

9. You will pay the hire of the coolies employed, in marking boundaries, either by stones or banks of earth.
10. If a field, not being larger than may be cultivated by one plough, is ploughed in part only, and the rest waste, you will not divide it, but measure it as one field.
11. If a field is too large to be cultivated by one plough, you will divide it into two or three fields, as may be necessary. As the extent of land cultivable by one plough depends upon the nature of the soil, you will be guided by the custom of the village, and the opinion of the potail, curnum, and principal ryots, in regulating the size of fields.
12. In the measurement of dry land, you will class black and red land separately.
13. If a quarter only of a field is cultivated, enter the whole field as waste. If half only is cultivated, enter half as cultivated, and half as waste; and if three quarters are cultivated, and one quarter waste, enter the whole as cultivated.
14. In measuring uncultivated land, you will divide it according to the old marks or bounds; should you meet with waste (anadi) having no such marks, you will direct them to be made. You will class uncultivated lands into fallow of 1, 2, 3, 4, and 5 years; waste cultivated, or not been cultivated within twenty years.
15. When a field contains a few tamarind, kinar, or other productive trees, you will make no deduction for the land under their shade, because the ryot derives a profit from them; but where there is a bher-tree, or several other unproductive trees together, forming a shade, you will measure the land occupied by it, and deduct it from the field.
16. In measuring purrimpoke, or land that cannot be cultivated, you will specify the extent of forts, of pettahs, of open villages, of the court-yards of houses, with the number and kinds of trees in such yards; of the banks of tanks, rivers, nullahs, ravines, hillocks, roads, kullar or barren land, wells, salt mounds, and of topes; stating the numbers and species of trees. You will also specify the purrimpoke in the fields of ryots, and deduct it from their land.
17. In tarbunds, or palmirah topes, you will insert the number of trees, and class them into male and female, young, productive, and old, or past bearing. You will also measure separately, the divisions or parts of the tope occupied by different ryots.
18. You are not to measure hills or beds of rivers.
19. You will consider as garden or baghayet, all lands, in whatever manner they may be watered, that do not yield rice, but produce raggy, jeware, tobacco, red pepper, &c. and you will enter as garden so much land only, as can be watered.
20. In measuring wet land, you will specify whether it is watered by large tanks, by great nullahs, such as those of the Toombadden and Pennah, by kumpli, or draw-wells, or by kushems or nullahs, proceeding from springs.
21. You will enter as wet land all gardens having a constant supply of water, and containing cocoa-nut and other fruit-trees. You will specify the quantity of waste land between the rows of trees of land cultivated, where the trees are thinly scattered; and of cultivated land where there are no trees. You will note the number of plants of young trees, of productive, and of old or unproductive trees, and specify whether they are cocoa-nut, soapari, tamarind, jamoon, lime or orange, &c. You will also enter as wet land, plantations of betel and sugar-cane; and likewise land producing tobacco and red pepper, &c. provided there is water enough for rice.
22. In wells and river kumplis, where there is a constant supply of water, and where the land, having formerly produced rice, is now, from some cause or other, cultivated with dry grain, you will enter as wet land, all that land which is marked out as atchkutt, or rice-fields, and which can be watered; but if, from the scarcity of water, such land is, in particular years only, cultivated as wet, you will measure it as dry.
23. When fields of garden or wet land are too large, they must be subdivided in the same manner as those of dry.
24. You will measure the beds of tanks, and class the lands included in them, according to the nature of the soil.
25. You

25. You are to enter as cultivated land, the cultivation of the last Fusly only; that is to say, of the year previous to that in which the survey takes place; for if lands cultivated in former years, but waste last year, or cultivated in the last, but not in the present year, are entered in the survey cultivation, the account will not exhibit a true statement of the cultivation of any one year.
26. You are to measure only such lands, as are allotted to you. If you measure the lands of another surveyor, you will not be paid for them, but fined.
27. When boundaries are disputed, if the lands in dispute are cultivated, and have been annexed to one village since the year Kelah, or the establishment of the Ahkam Nantah, enter them in that village; if the lands are anadi, or old waste, enter them in the village which agrees to walk along the boundary.
28. To prevent the survey from being retarded by indolence, you must measure daily, whether cirkar or enaum land, as follows:

Dry:		5,000 goontas or chains.
If cultivated	- - - - -	- - - - -
If sayeh banjer, or uncultivated land divided into fields	- - - - -	6,500 - - d°.
If anad banjer, or undivided waste or common	- - - - -	25,000 - - d°.

Wet:		1,500 - - d°.
If cultivated	- - - - -	- - - - -
If uncultivated	- - - - -	2,500 - - d°.

29. You will receive at the above rates six pagodas monthly; but your pay being regulated by your measurement, will be increased or diminished in the proportion that your measurement, during the month, may be greater or less than the quantity prescribed. In order to ascertain the amount of your pay, you will send an abstract of your measurement monthly, through the examiner to the treasury, in the following form:

		Goontas.	Acres.
Dry:			
Cultivated	{ Cirkar	90,000	2,250
	{ Enaum	5,000	125
		95,000	2,375
Uncultivated	{ Cirkar	45,500	1,137½
	{ Enaum	5,000	125
		50,500	1,262½
Waste Cirkar		75,000	1,875
Total acres dry			5,512½
Wet:			
Cultivated	{ Cirkar	4,500	112½
	{ Enaum	750	18¾
		5,250	131¾
Uncultivated	{ Cirkar	2,000	50
	{ Enaum	500	12½
		2,500	62½
Total wet acres			193¾
Grand Total			5,706½

30. In your abstract, it is not necessary to particularize the dates of measurement; the name of the month only is wanted.
31. As the chain is frequently broken, and some of its links lost, you will compare it from time to time, with the standard which you have received for that purpose.
32. If, on trial by the examiner, your measurement is found to be false, you will be dismissed, if it has proceeded from negligence; and punished, if from design.
33. You will inquire into unauthorized new enaums and concealed lands. If you discover any not entered in the accounts of the curnum, you will receive, on proof, one quarter of amount; and the persons through whose information you make the discovery, one quarter of your half.
34. You will be allowed two chain-bearers, and one quarter of a canteray fanam for each, daily. You will pay them, and also the coolies employed in making the boundary marks, daily, in presence of the potail and curnum, and take their receipts.
35. You will receive half a pagoda monthly for oil and stationary.
36. You will let the curnums enter the account of the measurement, and you will compare your abstract with theirs, daily.
37. You

37. You will deliver both your rough and fair accounts of measurement, to the ex-
38. You will pay the bazar price for all articles received in the villages. If you do not
pay, or if you receive batta, you will be dismissed.

(Signed) Thomas Munro,
1st Collr.

Enclosure.

(No. 2.)—Instructions to Azmayesh Gomastahs, or Examiners of the Survey.

- As you are appointed to the superintendence of a party of ten surveyors, you will regu-
late their survey, as follows:
- When a village has eight or ten large mujerahs, you will send two surveyors to each;
but if the mujerahs are small, only one.
- When there is a large mouzah, without any mujerah, you will mark out by flag the
portions to be surveyed by each surveyor; and let them compare their account of bounda-
ries with each other, so as to prevent any land from being omitted in their respec-
tive limits.
- When a mouzah is small, and you think that the survey will be accelerated, by
employing only a part of the surveyors in it, and sending the rest to another mouzah, you
will do so.
- If the mujerahs of a mouzah have old boundaries, you will adopt them: if they have no
visible boundaries, you will set up stones in order to distinguish them.
- You will take care that no land is omitted between the respective limits of your own
surveyors; or between their limits, and those of other parties of surveyors.
- You will take the rough accounts (the kham chitah or) from the surveyors,
and make by them, all your comparisons of measurement.
- In your examinations of measurement, you will attend particularly to the fields of
potails, curnums, and khoobash inhabitants.
- You will examine by re-measurement daily, as follows:

Dry	-	-	-	500	goontahs or chains.
Or wet	-	-	-	150	Do.
and transmit the account of the examination in the following form, No 1. (Margoza tree field of Rungah Reddy, cirkar land) to the north of Goid Gaurus, yetannace field, measured by Bhun Row					
viz. East to West	-	-	-	-	4 acres 18 1/2 goontas;
North to South	-	-	-	-	11 1/2 chains
	-	-	-	-	15 1/2
Azmayesh or trial	-	-	-	Total	-
viz. East to West	-	-	-	-	178 1/2 - or 4 - 18 1/2
North to South	-	-	-	-	12 chains.
	-	-	-	-	16 1/2
	-	-	-	Total	-
	-	-	-	-	201 - or 5 - 1

- You will transmit your trials, with the rough accounts, to the cutcherry, and give the
fair ones to the accountants (Awuriah Nowis.)
- In examining the measurement, if the excess of the land on trial, is above
12 1/2 per cent. in dry, or 10 per cent. in wet, you will add the difference to the field.
If the deficiency is more than ten per cent. in dry, or 5 per cent. in wet, you will de-
duct it.
- If in any village you find the measurement of the whole, or the greater part of the
fields incorrect, and that a new survey is required, you will state the circumstance, and
obtain leave before you begin.
- If any ryot complains that the measurement of his field is not fair, you will measure
it again.
- You will inquire into new unauthorized enaums, extra collections, land, and articles of
the village taxes suppressed in the accounts; of all such discoveries, you will receive one
half as a reward, and one quarter of your half, will be paid to the person from whom you
may have received your information.
- As the chains are frequently broken, you will compare them occasionally with the
standard measure.
- You will get two chain-bearers from the cotties or tallaries of the village. You
will pay them one quarter of a cantaray fanam each daily, in the presence of the potail
and curnum, and take their receipt; and you will send a statement of the expense, with
your monthly account.
- You will divide all the villages that fall to your share, according to the number of
surveyors. Write the different shares on an equal number of paper, and let the surveyors
draw lots, and measure the villages which their respective lots contain.
- Your party is to measure only such villages, as may be allotted to it. If in the hope
of getting more pay from black land, your surveyors measure the land allotted to another
party, they will receive no pay for them, and be fined.
- After finishing the measurement of the villages allotted to your party in any
district, if there is any party which has not begun its measurement in that district, you
will measure its villages; but if there is no party which has not commenced, you will pro-
ceed to the next district.

20. You

- You are not to measure in four or five days the number of acres prescribed to you
for the month, but to measure daily, except on those days when you are on your way to
another district. The measurement may be more in some days and less in others; but the
prescribed quantity for the month must be completed.
- You are not to try the measurement of a part of the surveyors in one month, and
that of the rest in another; but you are, in each month, to try the measurement of all the
surveyors.

- You are not to remain behind the surveyors, because, unless you are with them, you
cannot compare with them the false measurement which you may discover. If you are
not always in the same district with them, you will be dismissed.
- With your monthly abstracts, you will send a list of the surveyors and peons, present
and absent; you will give your rough accounts of measurement examined to the amildar,
who will forward them to the collector's cutcherry, and you will take the amildar's receipts
for the accounts.
- You will receive a monthly allowance of 22 1/2 fanams for Sader Wared.
- You will pay for all articles, at the Bazar price.

(Signed) Thomas Munro,
Principal Collector.

Enclosure.

No 3.—To Assessors or Terrim Muttasaddies.

- You are to class the surveyed by ten surveyors, according to their rate or terrim.
In setting the terrim, you are to assemble the potail, curnum, and ryots of the village, and
also the heads of the neighbouring villages, and do it with their advice.
- You are to class the lands of the whole mouza into first, second, third, &c. according
to their rates. If the best land is in the cusbah, you will enter it, in the first rate. If the
first land of any of the mujerahs is only equal to the second of the cusbah, you will enter
it, on the second rate. If on the contrary, the first land of the cusbah is equal only to the
second of the mujerah, you will enter it, in the second rate; for the rates are to be for the
whole village generally, and not for each mujerah separately.
- In fixing the rates, the ryot who occupies the land must be present; you are to
consider the condition of the land, and not of the ryot; for the one is permanent, but
the other is not; and you are to be careful not to enter the first rate, as second, or the
second, as first, &c.
- You are to mention the colour of the land, in order that in fixing the rent, the class to
which it belongs, may be the better known. The colours are as follows:—

Regur:	
1	Black mixed with stones.
1	Black mixed with chunam stones.
1	Black - - with white earth.
1	Black - - with sand.
1	Black - - with pebbles (gargatt.)
1	Black mould.
6	
Red:	
1	Red mixed with stones.
1	Red - - with sand.
1	Red earth.
3	

- You will inform the ryots, that the whole land of each class, will be assessed at the
same rate; and caution them to class the fields, according to the real quality.
- In classing the lands you will proceed, as follows:

Dry, at 1/2 cantaray fanam difference for each rate.		Rate per acre.	
Rate.	Acres.		
1	100	0	0
2	50	0	9 8
3	40	0	8 8
4	—	0	8 0
5	—	0	7 8
6	—	0	7 0
7	—	0	6 8
8	—	0	6 0
9	—	0	5 8
10	—	0	5 0
11	—	0	4 8
12	50	0	4 0
13	40	0	3 8
14	50	0	3 0
15	40	0	2 8
16	30	0	2 0
17	—	0	1 8
18	—	0	1 0
19	50	0	0 0
20	—	0	0 0

Bagayet,

Principal Collector of Ceded Districts to the Board of Revenue; dated 26 July 1807.

Enclosure.

Bagayet, at 5 canteray fanams between each rate.

Rate.	Acres.	P ^r acres C. Pagodas.
1	10	10 0 0
2	15	9 5 0
3	40	9 0 0
4	50	8 5 0
5	—	8 0 0
6	—	7 5 0
7	—	7 0 0
8	—	6 5 0
9	—	6 0 0
10	—	5 5 0
11	—	5 0 0
12	—	4 5 0
13	—	4 0 0
14	4	3 5 0
15	—	3 0 0
16	—	2 5 0
17	10	2 0 0
18	—	1 5 0
19	—	1 0 0
20	10	5 0 0

Wet, at 5 canteray fanams difference between each class:

Rate.	Acres.	Rent p ^r acres Cant ^y Pag ^s .
1	10	6 0 0
2	—	5 0 0
3	—	5 0 0
4	—	4 5 0
5	—	4 0 0
6	40	3 5 0
7	50	3 0 0
8	—	2 5 0
9	20	2 0 0
10	15	2 0 0
11	20	1 5 0
12	10	1 0 0
13	3	0 5 0
14	—	0 0 0
15	—	0 0 0
16	—	0 0 0
17	—	0 0 0
18	—	0 0 0
19	—	0 0 0
20	—	0 0 0

The above, is given as an example, for your information; you are not, however, to enter the money rates, but only to take care that the lands are correctly classed. The classes may be as numerous, as the different kinds of land are; but in one mouza you are not to make more than 10 classes of dry; 6 of garden; and 8 of wet.

7. In regulating the proportions of the decrease of rent between each class, you will be guided by the quality of the land; and make it, in some villages, for dry $\frac{1}{2}$ a canteray fanam; and in other villages, where the rent is low, $\frac{1}{4}$ of a canteray fanam;
For garden - 5 and $2\frac{1}{2}$ canteray fanams;
For wet - 5 and $2\frac{1}{2}$ ditto.

If in a village, you find that the difference between any two classes of land should be $\frac{1}{2}$ canteray fanam, you will make the same difference between every other class, and in the same manner: if the difference between any two is $\frac{1}{4}$ canteray fanam, you will continue that difference, through all the other classes; and in garden and wet, if the difference, between two classes in $2\frac{1}{2}$ or 5 canteray fanams, you will make one of these rates, the difference between all the other classes; but you must not have both rates of difference in the same village.

N. B. The rent of dry land in some of the western districts was found to be so low, that the rate of decrease (oottar) could not be restricted to $\frac{1}{4}$ of a canteray fanam without great inconvenience; it was therefore extended to one-eighth of a canteray fanam, or two annas; and the following additional articles were inserted in the instructions:

8. Though you were formerly directed to restrict the rate of decrease (oottar) in dry land to $\frac{1}{4}$ of a canteray fanam; yet, as the accounts must be regulated by the land, and not the land be made to suit the accounts; and as the usual rent is in some places only from $\frac{1}{4}$ to 1 canteray fanam per acre; if there are seven or eight classes rising $\frac{1}{4}$ of a canteray fanam each, it will make the rent too high; you will, therefore, if there are only three or four classes, keep the oottar at $\frac{1}{4}$ fanam; but if there are more, you will make the oottar 2 or 3 annas of a canteray fanam, according to the custom of the village.

Principal Collector of Ceded Districts to the Board of Revenue; dated 26 July 1807: Enclosure.

9. In writing the abstract of the village, you will state, at the head of the columns of Dry, Wet, and Garden, the oottar, or rate of decrease between the different classes: if dry, $\frac{1}{2}$, $\frac{1}{4}$, or $\frac{1}{8}$ canteray fanam; if garden or wet, $2\frac{1}{2}$, or 5 canteray fanams.

10. In classing the land, you will consider both the nature of the soil, and the expense of labour; for instance, if one field is near the village, and another, of the same quality, at a distance from it, the distant field must be rated lower, because it requires more labour to watch, and also to plough it. You will make allowance for the additional expense, and lower the rate accordingly; so that it may be cultivated with the same ease as the land of the same kind near the village. You will also, in garden and wet land, make allowance for the deficiency of water; and where there are nullahs and wells, for the extra labour, and reduce the class.

11. You are to class the land not merely by its intrinsic quality, but also by its actual state of cultivation. Thus, if two adjoining fields, of the same quality with respect to soil, are held, the one by a poor, and the other by a substantial ryot, you will not enter them in the same class; but you will place the field of the poor ryot in such lower one, as its unimproved state may render necessary.

12. If in one field, whether dry, wet, or garden, there are two or three different kinds of soil, you will not class the kinds separately; but take the average of the whole, and make one class.

13. In classing wet and garden, observe the following detail. Divide the lands of tanks and nullahs into one crop and two crop land. In well land, consider whether the well has water for one or two crops, and make the class higher or lower accordingly.

14. In classing betel and cocoa-nut, &c. gardens, you will enter the land in the same class as land of the same kind on which there are no fruit-trees, without making it either higher or lower, on account of the trees.

15. In garden, you will enter as garden, only what is now cultivated; and you are not to add to it any of the neighbouring dry land, on the supposition that there is water enough to convert it hereafter into garden.

16. In garden which is now waste (anadi) you will examine whether, when last cultivated, the crop was a dry or a wet one. If dry, you will class the land, as dry; and if wet, as garden.

17. In classing dry waste (anadi) you will proceed as follows: If it is divided into fields by old boundaries, and has been so measured, you will class each field separately: if there are no old boundaries or land marks, you will class it, by the divisions into which the surveyors may have formed it.

18. In classing the lands, you will take the rough account of the survey, and class according to the order of the numbers in that account; after which you will separate the cirkar and enaum, and the cirkar cultivated, and uncultivated, and waste land; and class the whole according to their respective rates. You will not add up the fields ryotwar, for it is not necessary to show what each ryot occupies; but in enaum lands, you will add up the fields both in their classes, and under the name of the person to whom they belong.

19. You are to class the lands, dry, garden, and wet, as they are distinguished by the surveyors. You are not to alter their classification, but you may note where you think it is wrong.

20. You are to class, monthly, 3,000 canteray pagodas of land cultivated, by the rent of the preceding year, for which you will receive ten star pagodas monthly. If you class a smaller quantity, your pay will be reduced in the same proportion; viz.

For canteray pag ^s 2,750	- - - - -	pay S ^r Pag ^s 9
2,500	- - - - -	8
2,250	- - - - -	7
2,000	- - - - -	6

If you class a smaller quantity than 2,000, you will be dismissed; but you will receive no increase above ten pagodas pay, whatever quantity you may class. If, however, in the course of the year, you class more in one month and less in another, the difference will be allowed, provided it does not on the whole exceed 10 pagodas monthly.

21. You are to examine if fields have been concealed, or articles in the village taxes suppressed; but you are not to inquire into differences of rent, or extra collections.

22. You will not enter the land forming the beds of tanks, and barren or useless purimpoke; but you will inquire how it is cultivated when the tank is dry, and class it accordingly.

23. You are to compare your accounts with the curnum, daily, and let him take them on the spot; you may carry him and the petail to the neighbouring villages, to give their opinion on classing the lands of them, but not to write the accounts of their own village. If you make out your accounts without letting the curnum take a copy, your pay will be stopped every month in which this is done.

24. In making out your abstract of the land in classes, (Kessemwar Goshwarah) you are not to enter as cultivated, the cultivation of two or three years, but only that of the preceding year. If more is entered, you will be dismissed.

25. As the surveyors, in order to get more pay, make out their accounts hastily, and give false additions, you will make your gomastahs compare them, and send a list of all errors monthly to the treasury, showing the dates of measurement, and the differences of the number of acres.

26. The land classed by you, will be examined by the head assessor (Ser Terim) and if any material error is discovered, you will be dismissed.

27. You will make out the accounts of each village according to the forms, and when the district is completed give the whole to the aumildar; you are not to keep the accounts after the district is finished, nor to carry the curnums to another district.
28. You are not to wait for the (Ser Terrim) head assessor, but as soon as you finish one village, proceed to another.
29. You are not to dismiss or employ gomastahs or peons, without reporting and obtaining authority.
30. You are not to beat or confine any of the inhabitants; and you are to pay for all articles, at the bazar rate.

(Signed) Thomas Munro,
Principal Collector.

1. As you are appointed to superintend and correct the assessment of five (Terrimdars) assessors, you will divide your share of each district into five divisions, and give one to each terrindar, and you will give him at the same time, the survey accounts, which will be delivered to you by the aumildar.
2. You will examine the classification of the lands, and you will fix the rates of assessment, in conjunction with the pottails, curnums, and principal ryots, and if you wish for the assistance of any intelligent persons formerly employed in the revenue, the aumildar will send them to you, on your application.
3. In making the assessment, you must examine all circumstances that may assist in enabling you to form a right judgment. You must consider the Ahkam namah, or assessment of Tippoo Sultan; the present extent of cultivation; the condition of the ryots, and the nature of the soil; you will then fix the rate of assessment of each class of land, in dry, garden, and wet; you will explain it to the ryots, and obtain their consent to it, and you will take care that it is not so high, as to impede cultivation hereafter; you will also examine well the kamil rent of each village, the detail of the ahkam namah, and of the rent of the last twenty years, and enter them in your statements.
4. If you find that any of the terrimdars have classed the lands wrong, whether from ignorance or corrupt motives, you will report, in order that they may be dismissed.
5. Where you find that the terrimdars have entered two or three kinds of land in the same class, you will transfer each kind, to its proper class.
6. As the classing the fallow and waste lands at too low a rate, might induce the ryots to occupy them, and throw up their cultivated lands to the injury of revenue; you will therefore keep in view, that waste lands are to be so classed as not to discourage their cultivation, and at the same time, as not to give them any advantage over the old cultivated lands.
7. As your assessment is regulated by the quality of the land, and its actual state of cultivation, and as the Bramins and other Tyargar or privileged castes, and the cullgoottah-shotrium, and guddad landholders, have always held and must still be permitted, to hold their lands at a reduced rent; and as this remission must be deducted from your assessment, and thereby reduce its amount; you must be careful in comparing your assessment with that of former periods, to deduct the remission previously.
8. You will ascertain whatever has been allowed by the customs of the village as cuttgoottah (low rent to different castes) shotrium enaum, and low rented villages to Bramins, and (Guddad) quit rent for levelling rugged land, and show the amount of each separately in your abstract.
9. You are not to detain the terrimdars until you arrive yourself to examine their assessment; but let them, as soon as they have finished one village, proceed to another.
10. If a part of your terrimdars have finished their divisions, while another part is still behind in a different district, they will also finish the divisions which have not been begun before they proceed to a new district.
11. You will send the pay abstract of terrimdars and peons monthly to the aumildar, who will get the amount from the treasury; and you will issue it, and send a receipt.
12. When the assessment of a district is finished, you will deliver all the accounts to the aumildar, and take his receipt.
13. You will class and assess, monthly, 15,000 canteray pagodas of land cultivated, by the rent of the preceding year; and in case of any deficiency, your pay of fifteen pagodas will be reduced, in the same manner as that of the terrimdars.

(Signed) Thomas Munro,
Principal Collector.

Extract from Revenue Dispatch from Fort St. George;
dated 21st Oct. 1807; on Survey of Ceded Districts.

Par. 247. THE survey of the Ceded Districts having been completed, the principal collector submitted the statements connected with that work, which are referred to by the Board of Revenue; and we recommend them to the particular attention of your Honourable Court. The mode in which the survey and the assessment of the lands were conducted, with a careful and circumspection which secured the government from fraudulent misstatements of the measured extent of the lands, and provided, in the manner most agreeable to the inhabitants, against excessive assessment. The assessment, it will be observed, rests on the firm basis of the concurring approbation of the persons who pay it.

Appendix, No. 21.

Extract from FORT ST. GEORGE Revenue Consultations, of the
27th October 1807.

THE honourable the President records the following Minute; with Enclosure.

As the importance of the Ceded Districts to the honourable Company, both in a political light, and as a valuable source of existing public revenue, has frequently drawn the attention of the honourable Court, as well as of this government, to the best mode of management for those extensive possessions, it became a primary duty upon me, on my succession to the government of this presidency, to take into my most mature deliberation, assisted by the best authorities I could consult, the most expedient measures to be pursued upon the resignation of Colonel Munro, that the public might suffer the least possible injury, by the departure of that enlightened officer, and that the principles he had acted upon with so much success, might still continue to be the guide of the revenue administration in that province. Upon this subject I had many conversations with the late president of the council and Colonel Munro, as well as with the present members of the government; and the result of my best and perfectly unbiassed reflection is, that it is my duty to recommend to the council, the adoption of Colonel Munro's suggestions, contained in the memorandum which I have now the honour to submit to the board. I believe it was not the intention of Colonel Munro that this paper should be considered, as a public document; but I trust I shall appear justified in producing it, as I consider it as a testimony too honourable to the merits of the late collector, and too creditable to the gentlemen whom he recommends, to be withheld from the records.

Mr. Thackeray having declined, for reasons which I could not disapprove, the charge of the Ceded Districts, I beg leave to recommend that Messrs. Gahagan, Shaw, and Chaplin, be appointed collectors of the three divisions of the province, as explained in Colonel Munro's memorandum; that the division should be the same, as the three judicial zillahs, with this alteration, that the district of Yarkee should be transferred from the southern to the western, or Bellari division, for the reasons given by the late collector.

The pleasure I have felt in perusing the accompanying paper, so descriptive of present comfort and tranquillity in the country, and so flattering to the hopes of future improvement, induce me to conclude this minute with the following extract:

"If no alteration is attempted, the Ceded Districts will yield, one year with another, about 18 lacks of pagodas; and it will never be necessary to call out a single Sepoy to support the collections. But the importance of the Ceded Districts does not rest merely upon the production of a great revenue. In a political and military view, they are of still higher value; for they are now, what the Carnatic formerly was, the country from which our armies, when employed in the Deccan, must draw all their supplies of cattle and provisions. All these considerations, urge the expediency of keeping the Ceded Districts, as they now are; and of not risking any thing, by a change of men and measures."

Madras,
26 October 1807.

WILLIAM PETRIE.

THE revenue of the Ceded Districts, when under the Nizam, was declining rapidly every year. An army was constantly in the field, whose expense consumed the collections; and the country was altogether in such a distracted state, that the Nizam seems to have given it up to the Company, because he could not retain it, in subjection. The country is now quiet, and well-affected. No troops are required in it, for the preservation of internal tranquillity; and the revenue is collected, with the greatest ease.

The way most likely to secure these advantages would be, to continue, as nearly as possible, the system of management which has been observed, during the last seven years. This might easily be effected, by appointing Mr. Thackeray principal collector, who, from his general knowledge of revenue, his experience in the Ceded Districts, and his acquaintance with the inhabitants, is the person best qualified for that situation. In the event of his declining it, the next best mode of arrangement would be, to divide the districts into two divisions, each to be under a principal and sub-collector, and the divisions containing respectively the same districts, that were entered in the two zillahs, which I formerly recommended to the board of revenue, to be established. This plan is however objectionable, under present circumstances, because there are not two sub-collectors in the Ceded Districts, who have had sufficient experience to act, as principals, and because the introduction of new men into them, unacquainted with the mode of management, and with the inhabitants and poligars, might be attended with bad consequences, both to the revenue and the peace of the country.

Extract Fort St. George
Revenue Consultations, Oct. 1807.

Minute of the President;
relating to the Ceded Districts.
26 Oct. 1807.

Memorandum of
Col. Munro, as to the Ceded Districts.

It would, therefore be advisable, in place of two principals, to have three ordinary collectors; to divide the country into three divisions; and to appoint the present sub-collectors to the management of them.

Mr. Gahagan has been employed in the Ceded Districts between four and five years; and Messrs. Shaw and Chapin, between three and four. The system which now prevails, is familiar to them. They know the disposition of the inhabitants, and the characters of the native servants; and from these, and other causes, they are better calculated than any other set of men, to conduct the affairs of the Ceded Districts successfully.

It is essential to the welfare of that province, that there should not only, be no actual change, but that nothing should be done which might excite a suspicion, that any was intended. The disturbances by which it was formerly agitated, have been too recently settled, to render it either prudent or safe to hazard any experiment of innovation. The appointment of new men, would shake the confidence of the inhabitants in the stability of the present system; would revive the hopes and obsolete pretensions of fugitive poligars; and might throw things into a state of confusion, from which they would not again be easily extricated.

If no alteration is attempted, the Ceded Districts will yield, one year with another, about eighteen lacs of pagodas; and it will never be necessary to call out a single sepoy to support the collections. But the importance of the Ceded Districts does not rest merely upon the production of a great revenue. In a political and military view, they are of still higher value; for they are now, what the Carnatic formerly was, the country from which our armies, when employed in the Deccan, must draw all their supplies of cattle and provisions. All these considerations, urge the expediency of keeping the Ceded Districts, as they now are; and of not risking any thing, by a change of men or measures.

The three divisions should be the same as the three judicial zillahs, with the exception only, that the district of Yarkee should be transferred from the southern to the western or Bellary division, because its nullahs and cultivation on the river Pennah, are intermixed with those of that division. The annual revenue of the western division, would be nearly seven lacs; and of each of the other two, about five and a half lacs of pagodas.

Thomas Munro.

Resolution thereon.

The Board concurring in the recommendation contained in the foregoing Minute, it is ordered, that the appointments be communicated to the gentlemen, and to the Board of Revenue.

Extract from Revenue Dispatch from Fort St. George;
dated 21st October 1807.

Extract Revenue Dispatch from Fort St. George, Oct. 1807.

Para. 260. Mr. PETRIE reviewed the services of Lieutenant-Colonel Munro in the Ceded Districts, noticed the gradual augmentation which he had produced of the revenue, from 12½ lacs to 18 lacs of S. pag^a per annum; and the general amelioration and improvement of the manners and habits of the inhabitants of the Ceded Districts, which had kept pace with the increase of revenue. From disunited hordes of lawless plunderers and freebooters, they are now stated to be as far advanced in civilization, submission to the laws, and obedience to the magistrates, as any of the subjects under this government. The revenues are collected with facility; every one seems satisfied with his situation; and the regret of the people is universal on the departure of the principal collector.

Extract from General Report of Board of Revenue at Fort St. George;
dated 5th October 1808.

Extract General Report of Board of Revenue Fort St. George; 5th Oct. 1808.

Para. 156. We had the honour to conclude our address by inserting the following Statement of the collections derived from these districts, from Fusly 1210 to 1217* inclusive, a series of eight years, constituting the whole period of time, during which they had been subject to the Company's government.

STATEMENT of COLLECTIONS derived from the CEDED DISTRICTS; from the Fusly year 1210 (1800-1) until Fusly 1217 (1807-8) inclusive.

	Land Rent.		Licences.		Customs.		TOTAL.		Remission.		Actual Collection.	
	S. Pag ^a	l. c.	S. P.	l. c.	S. P.	l. c.	S. P.	l. c.	S. P.	l. c.	S. P.	l. c.
Fusly - 1210	10,06,543	25 76	27,170	— 12	69,057	15 50	11,02,770	41 58	24,674	26 48	10,78,096	15 10
— - 1211	12,48,493	39 11	39,349	39 59	69,671	1 29	13,84,514	38 19	2,519	34 23	13,81,995	3 76
— - 1212	12,79,723	7 43	52,940	19 17	80,950	33 26	14,13,614	40 6	714	41 47	14,12,899	40 39
— - 1213	13,08,169	2 12	57,954	— 55	83,412	26 73	14,49,535	29 60	—	—	14,49,535	29 60
— - 1214	15,33,605	3 35	63,907	41 64	69,237	11 72	16,46,750	15 11	—	—	16,46,750	15 11
Kurnoul - -	32,560	31 71	—	—	—	—	32,560	31 71	—	—	32,560	31 71
Fusly - 1215	16,41,986	24 48	59,838	39 25	56,790	30 32	17,58,616	10 25	180	36 32	17,58,435	15 73
Kurnoul - -	28,645	35 —	—	—	—	—	28,645	35 —	—	—	28,645	35 —
Fusly - 1216	13,91,110	37 18	72,485	34 70	46,099	17 53	15,09,696	5 61	8,158	41 4	15,01,537	6 57
Kurnoul - -	28,645	35 —	—	—	—	—	28,645	35 —	—	—	28,645	35 —
Fusly - 1217	15,17,272	27 5	73,551	2 1	15,598	3 78	16,06,421	53 4	—	—	16,06,421	53 4
Kurnoul - -	28,645	35 —	—	—	—	—	28,645	35 —	—	—	28,645	35 —
TOTAL -	1,09,06,904	41 8	4,47,198	29 63	5,17,817	17 13	1,18,71,921	4 4	36,249	11 74	1,18,35,671	41 1
TOTAL Kurnoul }	1,18,498	10 71	—	—	—	—	1,18,498	10 71	—	—	1,18,498	10 71
GRAND TOTAL	1,10,25,403	9 79	4,47,198	29 63	5,17,817	17 13	1,19,90,459	14 75	36,249	11 74	1,19,54,170	8 1

157. The judicious policy, we remarked, could not be too highly applauded, by which Lieut. Colonel Munro, fixing in the first instance, on a moderate scale of jumma, and increasing it only as the means of the renters, and the capacity of the country, enabled him safely to do, advanced these provinces from the almost ultimate point of declension, to which they had been sunk by a weak and improvident government, to the degree of comparative prosperity and promise, in which they now remain.

158. The example we believe to be unparalleled in the revenue annals of this presidency, of so extensive a tract of territory, with a body of inhabitants little accustomed to passive submission and legitimate obedience to the ruling authority, reduced from confusion to order; and a mass of revenue, amounting to no less a sum than 1,19,90,419 star pag^a being regularly, and at length readily collected, with a remission, on the whole, of only 3,415. 28. 22. pagodas, or 1 faqam 22 cash per cent.

159. Amidst the cares and exertions of conducting and sustaining such an extensive series of collections, Lieut. Colonel Munro, at the same time commenced, prosecuted, and accomplished the arduous duty of surveying, classifying, and assessing, with a moderate, but adequate money-rent, the whole range of these provinces. This survey had cost the Company between eighty and ninety thousand pagodas. The result of it was reported to government, in our letter of 5th September 1807; and we had only further to observe, on this occasion, that it would be of important use, as a guide for a long time to come, not only to collectors, in regulating the operations of revenue detail, but also, to the local judicial authorities, in cases of civil adjudication.

160. From the comparative statement of the revenues of the Ceded Districts for Fuslies 1210 and 1217, as entered in the report above recited, the customs were altogether excluded, because their actual amount for the latter period, could not be ascertained until the expiration of the Fusly, and because the usual substitute for an estimate could not be supplied, the collector of Bellary having omitted to furnish the estimate for his particular division.

Note. The value at which they were ceded was - S. Pag^a 16,51,465.

The first year's jumma was - S. Pag^a 10,06,543.

Inclusive of Kurnoul, Peshcush, and last year's collections.

The sum of S. Pag^a 24,674. 26. 48. in the foregoing statement, for Fusly 1210, composed of remissions made to poligars, in consequence of events which took place before the introduction of the Company's government, and could not be prevented.

The sum of S. Pag^a 8,158. 41. 4. remitted in Fusly 1216, was restored to renters, in consequence of the orders of government, after having been actually collected.

These sums, are therefore deducted from the total of remissions.

* 1806-7.
1807-8.

Appendix, No. 22.

Extract General Report of Board of Revenue, Fort St. George, 5th October 1808, as to improvement of revenues in Malabar.

Extract from General Report of Board of Revenue at Fort St. George, dated 5th October 1808; on MALABAR REVENUES.

Para. 618. BEFORE we concluded our report, we requested the attention of the honourable the Governor in Council to the following abstract Statement of actual Collections in Malabar, from the period of its cession to the Company, compared with the jumma of Fusly 1217.

ABSTRACT STATEMENT, showing the Actual Collections in the Province of MALABAR, from the period of its Cession to the Company, compared with the Jumma of Fusly 1217.

	Collections on account of Land Revenue.	Collections on account of Farms, Licences, Sayer, and Salt.	Total Collections, inclusive of Farms, Licences, Sayer and Salt.	Above the Jumma of 1217.	Below the Jumma of 1217.
FUSLY:	Star Pag. F. C.	Star Pag. F. C.	Star Pag. F. C.	Star Pag. F. C.	Star Pag. F. C.
1202 - - -	2,17,619 25 55	} Not on the Records.	2,17,619 25 55	- - -	4,20,889 7 35
1203 - - -	4,25,268 14 59		4,25,268 14 59	- - -	2,15,220 18 31
1204 - - -	3,53,589 28 24		3,76,247 33 37	- - -	2,62,240 41 53
1205 - - -	3,54,224 - 22		3,80,350 20 12	- - -	2,57,138 12 73
1206 - - -	3,85,149 4 47		4,08,638 25 6	- - -	2,29,850 8 4
1207 - - -	3,73,531 14 72		4,00,478 14 49	- - -	2,38,010 18 41
1208 - - -	4,00,024 4 77		4,30,382 25 76	- - -	2,08,106 27 14
1209 - - -	4,47,697 - 7		4,75,032 8 56	- - -	1,63,656 24 36
		Total - -	31,14,017 22 28		
1210 - - -	5,08,399 23 39	36,078 41 61	5,44,478 23 20	- - -	94,070 9 70
1211 - - -	5,94,591 1 41	74,212 26 41	6,68,803 28 2	30,314 36 72	
1212 - - -	5,00,529 37 47	81,006 23 23	5,81,536 18 70	- - -	55,952 14 20
1213 - - -	5,18,834 41 58	77,348 2 57	5,96,183 2 35	- - -	42,305 30 55
1214 - - -	5,31,117 22 27	75,526 10 17	6,06,643 32 44	- - -	30,845 - 46
1215 - - -	5,27,406 36 16	72,955 22 22	6,00,362 16 38	- - -	38,126 16 52
1216 - - -	5,07,961 11 54	92,100 36 48	6,00,062 6 22	- - -	38,426 26 68
1217 - - -	5,16,073 33 18	1,22,415 - -	6,38,488 33 18	- - -	
		Total - -	48,36,558 35 1		
		Average - - -	6,04,569. 37. 70,		

619. It was hence observable, that the revenues of Malabar had progressively increased; and that the jumma of the current year exceeded, in a very considerable amount, the jumma of any other year, Fusly 1211 alone excepted, in which year Major Macleod succeeded to the Bombay Commissioners, and effected a sudden rise in the land revenue, by adopting rates of assessment inconsistent with the long established local usage, and from which it was soon after found expedient, to recede.

620. It was moreover to be observed, that the jumma of Fusly 1217, as now submitted, was exclusive of extra revenue, and exclusive of a further sum expected to be realized in the department of customs. It was also to be recollected, that the tax on pepper vines, amounting to pagodas 38,147. 7. 34. was remitted by order of government in Fusly 1216, and that the proposed equivalent, had not as yet been adjusted. The communication recently promised on this subject, we observed, would be submitted so soon as the desired information should be received from the collector.

621. We finally observed, that if allowances were made for these deductions, it would appear that the revenue of the current Fusly was higher even than that of Fusly 1211; and we had the pleasure to state, at the same time, that it had been realized without difficulty or objection, because the increase had been obtained by indirect modes of taxation, bearing equally on the community at large; while the direct tax upon the land affecting one class in particular, had been levied according to established usage, by a scale which is exceedingly moderate.

Appendix, No. 23.

Extracts from REPORTS respecting LAND TENURES and ASSESSMENTS, in MALABAR.

Extract from GENERAL REPORT of Board of Revenue at Fort St. George; dated 31st January 1803.

Para. 178. IN Malabar, with the exception of a few estates forfeited by rebellion, there appear to be no circar or government lands, individual proprietary right generally prevailing throughout the province. The tenures were described to be of two kinds—the *jennum*, or immediate right of property, resembling the freehold tenure under other feudal systems; and *kanum*, or usufructuary property acquired by mortgage, which may be compared to copyhold. By the latter, the collector said the greater part of the land was held, and generally without the authority of written documents.

179. We, however, considered the following to be a more correct definition of the several modes of land tenure in Malabar, a precise understanding of which, we deemed to be very necessary.

1st. *Jennum*, or proprietary right, as above described, not that allodial right (as the native proprietors maintain it to be) which recognizes no superior, renders no service, nor contributes any portion of its profits to the commonwealth. Such a right, can appertain to the sovereign or lord paramount of the soil only; but it is a fee simple or hereditary right of possession, subject to some of those various conditions from which no subject can be exempt.

2. *Putum*, being single rent or lease, where the land and its products belong entirely to the renter. The rent is annual, or for a definite term; and the conditions specified in writing.

3. *Kanum putum*, or tenure by mortgage. Here a sum of money is given by the mortgagee, for the occupancy of the land made over by the mortgagor. If the produce exceed the interest of the sum lent, the *kanumkar* (mortgagee) pays the overplus until it reaches the mortgagee, and vice versa, the mortgagor generally neglects to pay the overplus until it accumulates to an amount which precludes redemption, though this is always in his option. Hence the *kanumkar* does not improve the land with the same confidence, as if it were his unalienable property.

4. *Cuy kanum putum*, tenure by labour, usufructuary tenure; by which the *jennumkar* gives a spot of land to a person who undertakes to fence and plant it with productive trees, for which he is insured in the possession of it, for a specified period (12 years) free from all charges. The trees do not generally produce, for the first six years; but the *cuy kanumkar* has five or six years enjoyment of the ground, in a productive state. At the expiration of the lease, the *jennumkar* has the right of resumption, on paying the renter for the buildings and wells, according to appraisement; and for the plantation, at fixed rates. The resumption of this tenure, is seldom enforced; but the *cuy kanumkar* enjoys the lease, at an easy rent, till re-imbursed. This tenure, can be transferred or mortgaged; the soil to one, the buildings to another, which tends to a deterioration of the estate.

Extracts from Report of Mr. THACKERAY, dated 4th August 1807.

ALMOST the whole of the land in Malabar, cultivated and uncultivated, is private property, and held by *jennum* right, which conveys full absolute property in the soil. Many conjectures might be formed about the origin of landed property, in these countries. The natives have many fables of God creating, or rather raising Malabar and Canara, out of the sea, and giving it to the Brahmins. Without going so far back into antiquity, it may be only necessary to observe, that we find the land occupied by a set of men, who have had possession, time out of mind; we find that they have enjoyed a landlord's rent, and that they have pledged it for large sums, which they borrowed on the security of the land, and it has been taken as good security; so that at this day, a very large sum is due to creditors, to whom the land is mortgaged. Had the creditors ever doubted the validity of the *jennum* title, or imagined that government would have called it in question, it is not probable that they would have risked their money on so precarious a security. There are rules established time out of mind, for the transfer, lease, and mortgage of land; and where a regular system of common law has been established and observed time out of mind, and where it appears

Extracts of Reports respecting Land Tenures and Assessments, in Malabar.

Extract General Report of Revenue Board, of 31 January 1803.

Extract Report of Mr. Thackeray; dated 4 Aug. 1807.

appears in general reasonable and applicable, it may be inferred that the object for which such a system was formed, must exist. There is obstinate opinion, and general tradition, to confirm the validity and antiquity of the title. The neighbouring countries of Travancore, Bednore, and Canara, have the same institution, and nearly the same rules regarding private property, which seem never to have been called in question. Every public and private authority, except Tippoo, appears to have admitted this right; the British government appears to have recognized it, and the people of Malabar have shown that they are able and willing to defend it, with stronger arguments than words: and, at all events, whether the right existed or not, it would be now impolitic and unjust, to call it in question. So that I think it will be admitted that the Malabar jelmkars do possess the full property in the soil. It is almost certain that the lands originally belonged to the pagodas, and at a very early period, were largely alienated; and from the pagodas, the present jelmkars, or proprietors, derived their title. There is no doubt but that many lands have been usurped since Hyder's invasion. The Mopillahs under the Mysore, the rajahs under the Company's government, have probably possessed themselves of lands to which they had no right; but their individual usurpations, do not affect the general rights of the jelmkars, who consider them just as valid and sacred, as the country gentlemen in England. The jemnum right conveys full absolute property in the land, is not liable to become extinct by laches or desertion. The jelmkar, or proprietor, can dispose of his land, as he pleases; by executing the deeds of transfer, he transfers it to an individual; by treason, he forfeits it to the sovereign. If he dies intestate without heirs, it escheats to the state; but as the jelmkars claim the right of adoption, and the power of devising their lands to whom they please, but chiefly to pagodas, land seldom reverts to the state for want of heirs.

The jelmkar may dispose of his estate, in a variety of ways. By *kyvedoodth*, he pledges his land, and delivers it over to the mortgagee; in this case, the proprietor receives from the mortgagee two-thirds of the value of the estate, but retains a certain quantity of interest in the land, which may be valued at one-third of the whole value: he must alienate this remaining quantity of interest in the land, before he loses the character of a proprietor. Rules are established for the adjustment of rent and interest between the parties, and for the redemption of the land, on the repayment of the sum received by the proprietor.

Atti is another contract, nearly the same, or rather another term for the same transaction. In both cases, the mortgagee, or tenant in possession, pays the surplus of rent above his interest, to the proprietor.

Atti koolly kanum is nearly the same; if there be a difference, it seems to exist respecting the rules for the redemption of the land. These three contracts appear to be nearly the same. When the proprietor has once dipped his estate in one of these ways, he is often unable to pay off the incumbrance; the same indolence, extravagance, or bad luck, which forced him at first to encumber his estate, will probably oblige him to borrow again. In this case, he executes another contract, termed *Atti kempoorum*, and receives a further sum from the tenant, the amount of which is regulated on a certain proportion of the whole value; and he resigns a further proportionate quantity of interest in the land. The chief advantage which the tenant appears to derive from this second transaction is, that he keeps the whole rent, without accounting to the proprietor: for the second advance is supposed so great, that the whole rent can go no further than to discharge the interest.

If the necessities of the proprietor require a further advance of cash, he executes the *Ner moodut*, as it is termed, and receives a further per-centage on the whole value of the estate, and resigns so much more of his interest: which becomes so faint, that there is little chance of redemption. There appears to be some difference, in different places, in the conditions of the *ner moodut*. In some, the option of redemption seems to reside with the tenant; in some, the original proprietor still seems to have the option of redeeming the land, upon the payment of a fine, in addition to the debt. The *koollyma ner* seems to be nearly the same, as the *ner moodut*. Where the option of redemption has been long in the possession of the tenant, the tenure is converted, by pledge, into a kind of freehold.

There seems to be some varieties and niceties in the terms and conditions of these transactions, in different places, which can only be ascertained in the courts. All these deeds, do not seem to be in use every where; nor does the same per-centage appear to be universally paid. There is another deed, termed *Jelum Ponnijum*, which usually follows the *ner moodut*, and approaches nearer than any of the others, to actual transfer. On executing this deed, the proprietor receives a farther advance, and parts with almost his whole interest in the land. All these transactions are, in reality, transfers of property; because the tenant acquires a greater interest in the land than the original proprietor; but in order to complete the sale, another transaction follows. The *attiper*, as it is termed, is executed, which irrevocably and completely transfers the property. The *attiper* must follow the other deeds; and appears to be invalid, unless they are previously executed: so that in those parts of the country where the three deeds, the *atti*, *atti-kempoorum*, and *ner moodut*, are usual, the two last are so necessary to the absolute transfer of the property by *attiper*, merely to observe forms: but in some places, it would appear that the execution of the *ner moodut* is the only necessary preliminary to the absolute transfer of the property by *attiper*. The *attiper* seems to be in general use, and known by the same term from Kurwar to Cape Comorin.

In this manner, the proprietor gradually divests himself of his interest in the land, as his necessities oblige him to execute these preliminary acts; until, by the *attiper*, he loses the character, as he had before lost the most essential attributes, of a land-owner. Originally, the final contract was usually executed with sundry forms and ceremonies, with the consent

of the next heir, the knowledge of the prince, and in the presence of a certain number of witnesses.

There are various modes of letting land on lease. *Kanum patum* is, when the landlord lets his land, receiving a sum in advance from the lessee, which may be considered either as a loan, or as security for the due payment of the rent. The tenant retains so much of the rent as will discharge his claim for interest, and pays the remainder to the proprietor.

Poonjuma patum seems to be nearly the same. It is a lease, where the rent and interest of the sum advanced by the tenant seem security for each other.

Another mode of leasing land is, where the rent of so many years is calculated, and advanced by the tenant, to whom the land is made over, for as many years as will repay him.

Warrumpatum is plain lease: *Koori kanum* is a lease on favourable terms for the improvement of land; and the rule established for the cultivation of waste, and improvement of cultivated land, seem well adapted.

These may be called leasehold tenures. There are others, or perhaps other terms for the same transactions. *Adoni jemnum* seems to be, where low people, such as artificers, hold small spots of ground from rajahs and great men. It seems the gentle way for rajahs and great men, to alienate ground. The other terms and tenures I do not understand. The vakeels in the zillah courts will have an ample field in arguing and explaining these tenures, which it would require many years practice to understand thoroughly. The gentlemen who have written on Malabar, especially Major Walker, have amply discussed these tenures. All these transactions, combine the natures of lease and mortgage, which most likely arose from the deficient administration of justice. In former times, when once a man got possession, it was difficult to turn him out again, except by force of arms: the proprietor, therefore, insisted on a sum in advance, by way of security for his rent. The deeds which serve to record these transactions are drawn out in a peculiar character, which may be termed the black letter of Malabar. The rajahs have a peculiar character and rules in their transactions.

The lands are so deeply involved and alienated by those contracts, that in many cases the jelmkar, or original proprietor, only receives a handful of grain, or measure of ghee, as an acknowledgment of his title. In some cases, the jelmkar, in others, the tenant, in others, the cultivator, pays the land tax. The value of land varies; but it is said that land sells for the cultivator, pays the land tax. The value of land varies. If this is the case, land sells for for twenty years purchase, reckoning on the clear rent. If land is capable of improvement, it is more valuable, in proportion to its rent. If the real rent is greater than the ostensible, it will appear to sell for more, in proportion to the ostensible rent. The difficulty of absolute transfer may perhaps injure the interests of agriculture, and the courts may hit upon some method of simplifying the rules and transactions relating to land. The incumbrance on the land, has been considered as a clog upon improvement. The mopillas are the great purchasers and mortgagees; their industry, wealth, and habits of business, seem to give them some advantage over the nairs. However, it is, perhaps, in a great measure, the money of the mopillahs, which gives such value to the lands in Malabar. Government have nothing to do with the *kanum*, or incumbrance on the landed property, except that the care must be taken to prevent any collusive management by which the collection of the land tax may be impeded. Land seems to be more valuable in the northern, than in the southern districts; because the land tax is higher. In Cotiote, and the northern districts, they are said to pay only 50; in the northern districts 80 per cent. of the rent to government. In both cases, the proportion paid as land tax may be exaggerated; however, they must still pay more to the southward. This inequality, is owing to the nature of the country. The southern districts are more open, where armies can act; and most likely, in a few years, Tippoo would have forced the people there, to have paid the whole rent to the cirkar; they would then have lost their property in the land, and have virtually become farmers, like the ryots in the Ceded Districts. But Cotiote, and the northern districts of Malabar, were never thoroughly subdued by the Mysore government; and it is only now that we are beginning to establish our authority there. The strength of the country along the defend their rent, and remain landlords. Perhaps the strength of the country along the Ghauts, is the true cause of the existence of private property in the soil, which the inhabitants of Bednore, Canara, Malabar, and Travancore, not only claim, but have been generally ready to support by force of arms. It would most likely have existed every where; but in other parts of India, armies of horse could carry into immediate execution the orders of a despot, who never admitted of private property; because his wants excited, and his power enabled him, to draw the whole landlord's rent.

The succession to landed property is guided by the same rules which govern the succession to other real property. In those casts in which the sister's son performs the funeral ceremonies, he succeeds as heir. In those, where the succession follows the common Hindoo law, the sons perform the ceremonies, and succeed to the estate. The same rules seem generally to prevail, except, perhaps with some slight differences respecting the elder brother's portion, in dividing estates among coheirs. In the one cast, the estate is divided among the sons, as it is in other parts of India; in the other, among the sisters, or does it arise particularly from, the institution of private property in the soil. It probably arises from the ancient privileges of the Brahmins to visit the women; for when they established their

Extracts of Reports, respecting Land Tenures and Assessments, in Malabar.

Extract Report of Mr. Thackeray; 4 Aug. 1807.

their hierarchy, they probably wanted soldiers and witnesses. They introduced the Nairs, and they have continued the custom, ever since. The head peons most likely became rajahs, as they have in most other places, and by degrees, got possession of the lands. As the fathers of the children were uncertain, the succession followed the mother, about whom no mistake could arise. This appears to me to be the origin of this extraordinary custom, by the other casts, even by the fanatic Mopillahs, who are followers of the prophet. The Nair is said never to marry like other Hindoos; he forms a temporary connection with any young woman who pleases him, which lasts while she continues faithful. The children, he has nothing to do with; they belong to the family of the lady. This aversion to wedlock, so contrary to the usual customs, ideas, and religion of the Hindoos, has probably given rise to a rule of succession, as contrary to their general customs.

At a very early period, it is probable that Malabar was conquered by a king from above the Ghauts, who established the pagodas; and Malabar was governed by a theocracy. The Nairs may have been established at the same time by the conqueror, or called in by the Brahmins, as a military body, to support the government, in the same manner that the Vellah dhorahs were introduced in the Northern circars. In process of time, they obtained settlements on the land. The head peons probably took advantage of opportunities of aggrandizing themselves, and became rajahs; from a remote period, they continued to govern Malabar like independent princes, but still, as deputies of the gods, who resided in the pagodas, until Hyder's invasion, A. D. 1766. There is no proof that any regular land-tax existed in Malabar, previous to that event; tradition and general opinion seem to deny it. The state of Travancore, where it was said there was no regular land tax, gives probability to this opinion, while the former state of Canara, where there has been a regular land tax for many centuries, renders it somewhat doubtful. The proprietors of land were certainly bound to render military service, and were likely to contribute twenty per cent. in other sources of revenue, from fines, royalties, imposts, personal taxes, and plunder, which were sufficient to support them. There was no army besides the militia, nor any expensive establishments to support; so that there does not seem to have been any necessity for a general land tax; nor had the rajahs power perhaps to collect one. It is only great states that want, or in India can, collect the land revenue easily.

Hyder sent an army into Malabar in 1760, and came himself in 1761. He subdued the country; and according to his custom, drove out most of the rajahs, except those who conciliated him, by immediate submission. During the war of 1768, the rajahs occasioned some disturbance; but in 1771, he came down himself, and re-established his authority. In 1782, Archee Bag Charn was appointed his deputy, who made considerable progress in subduing and settling the country. This settlement of the revenue is said to be the foundation of that of the commissioners; but there are some doubts about his assessment and collections; for as Malabar was never thoroughly subdued and settled, like the countries long subject to the great governments which existed in the Peninsula, there is no regular establishment of village registers. Even the *Menezes*, who now keep the *hobby* accounts, are not on the same footing as the hereditary curraums of the other provinces; nor are they so skilful at accounts. In 1787, it is said that things were going on pretty well; but in 1788, Tippoo came down and proposed to the Hindoos the true faith; and not content with empty propositions about religion, he levied a contribution on his infidel subjects, and began the work of conversion, by forcibly circumcising a great many Brahmins, Nairs, and others, whom he thought deserving of paradise. This produced a serious rebellion; but he sent a large force, returned himself next year; and so vigorous was his administration, that in spite of religion, he drove out the rajahs, and re-established his authority. He fairly bullied the chief of Tellicherry, and circumcised all the natives he could get hold of. It is not to be supposed that much revenue could be collected, or financial business arranged, during this scene of confusion.

The war between the English and Tippoo broke out in 1790, when we encouraged the refugee rajahs, who collected followers, sallied into Malabar, and raised contributions in the name of allies of the honourable Company. They received cowle from our officers, which seems afterwards to have puzzled the commissioners who were appointed on the quest of the province, and who did not know whether the rajahs were to be considered as allies or subjects. Some of them, set up lofty pretensions to independent authority; however, at last a settlement was formed with them; and they were put into the management of their districts. It may be safely said, that the rajahs were either too weak to manage their districts, which happened to the southward chiefly, or too strong to submit to one government, which happened to the northward chiefly; and to this cause, most of the subsequent disturbances may be attributed. A scene of confusion, and an accumulation of imbalances ensued, which has only been lately changed for a better order of things: commissioners, superintendants, committees, and collectors, succeeded each other; but however zealous and able they might have been, order was not established in Malabar. The revenue was inadequate, yet not collected; the government was lenient, yet rebellion ensued. The Mopillah rebellion to the southward, the Cottiote rebellion to the northward, were civil wars which distressed the country, and prevented any financial arrangements. This deplorable state of affairs, may be in a great degree attributed, to the installation of the rajahs; for the Mysore government seemed to have managed pretty well when they got rid of the rajahs; and we have only begun to establish our authority, since the rajahs have been shut out from any interference with the revenue.

As

As the principle of assessment recommended in Mr. Richards's letter of the 22d February 1804, has been adopted, and confirmed by your Lordship's minute of the 22d April 1804; the Board of Revenue informed Mr. Warden, the collector, of the resolution of government on the 5th May 1804; and Mr. Warden issued a proclamation in consequence. As the principle of assessment has been fixed, and is, in respect to rice-fields, in every respect just and politic, it only remains to carry it into execution.

The land-tax is to be fixed at 60 per cent. of the land rent, derivable to the owners of rice-fields.

The inhabitants have given in a statement of the rent of their rice-fields, calculated in the following manner:

Suppose the land requires 10 scers to sow, and that it produces 12 fold, the produce will be	120
The seed grain is deducted	10
Remains	110
Amount equal to seed is deducted for charges	10
Remains	100
Of this remainder, the land-owner takes two thirds, the tenant one third, which is	33 1/3
The landlord's clear rent is	66 2/3

Their accounts, however, of seed and produce, are no doubt false.

Appendix, No. 24.

Extracts from REPORTS respecting LAND TENURES and ASSESSMENTS, in CANARA.

Extracts from REPORT of Principal Collector of CANARA; dated 31st May 1800.

FROM the remotest times of which there is any record, till near the middle of the fourteenth century, all land was assessed in rice at a quantity equal to the quantity of paddy sown; that is to say, a field which required ten bundies of paddy to sow it, paid ten bundies of rice to the circar. The measure then in use was called a katti, which contained forty hams of eighty rupees weight; a katti was therefore equal to three thousand two hundred rupees weight. The rent of three such kattis of land, was three kattis of rice, or one ghetti pagoda of the same value as the behadde now is. The revenue was sometimes collected in kind, and sometimes in money, at the discretion of the circar; and, probably, according as the state of prices rendered the one or the other, most advantageous.

Between the years A. D. 1334 and 1347, Hurrehurr Roy, the rajah of Bijanugger, made a new assessment of Canara upon the principles laid down in the shaster, which suppose the produce to be to the seed as 12 to 1, and which prescribe the proportions into which it is to be divided, between the circar and the cultivator, agreeable to the shaster; therefore he reckoned that 2 1/2 kattis of seed yielded 30 kattis of paddy, which he divided as follows:—

To the landlord	7 1/2
To the cultivator or labourer	15
To the circar	7 1/2
	30

and still following the shaster, he divided the circar share, as follows:

To the circar, one sixth of the gross produce	5
Dewan, one thirtieth	1
Brahmday, or Brahmins, one twentieth	1 1/2
	7 1/2

He reckoned the 7 1/2 kattis of paddy equal to half or 3 1/4 kattis of rice, from which he deducted four hams per katti of rice, or one tenth, for beeding it from the paddy. The balance, 3 kattis and 15 hams, he supposed to be the fund from which the circar rent of one ghetti pagoda to 2 1/2 kattis of land was to be paid. Though it is said that in the 7 1/2 parts of the gross produce taken as the circar's share, 2 1/2 are for pagodas and Brahmins, it appears from a statement of enaums, that the share actually allowed to them, was little more than one. This curtailment was made, on the idea of their possessing lands to a large amount, not included in the jumma; and it appears from investigations made in subsequent periods, that those enaums, added to what they held openly, exceeded the 2 1/2 parts, which ought to have on the whole of the jumma, except in what is called the *hobby* of Mangalore,

Extracts of Reports respecting Land Tenures and Assessments, in Malabar.

Extract Report of Mr. Thackeray; 4 Aug. 1807.

Extracts of Reports respecting Land Tenures and Assessments, in Canara.

Extract Report of Principal Collector, of 31st May 1800.

Mangalore, which comprizes about one-third of Canara, and which being at that time mostly held by a number of tributary poligars, was only partially subjected to this assessment. Between this period and 1660, the only considerable addition they made to it was by an assessment of cocoa-nut, and other fruit trees, which, under the Bijanugger government, do not seem ever to have paid any rent, exclusive of the land rent. The Bijanugger assessment, with all additions down to this era incorporated with it, has been for more than a century, considered as the *rekah*, or standard rent of all the lands in the country, cultivated and waste; and it is therefore entered under that denomination, in the 2d column of the statement No. 1. The deductions in the four following columns are made in order to show the amount of the standard rent of the circar lands actually occupied, and paying rent at the end of the Bednore government.

The 3d column contains the total of the enaums; the amount of which, like that of the circar lands, was swelled by the addition of 50 per cent in 1618; but no real increase of which had been concealed during the Bijanugger government, having been in the course of subsequent investigations, discovered and brought to account. The Bednore rajahs, though they made no addition to the enaums, made considerable alterations in them, by transferring S. P. 23,595. 2. 13. from Bramins to the Mutis, and pagodas of Lingumuts, to which cast they themselves belonged.

The deficiencies of rekah or standard rent, in column 4, are composed of uncultivated lands, and reduction of rent. The first of these heads, comprehends all lands overflowed by the sea, or torn up and washed away by rivers and nullas, and ancient waste lands which had been in that state, ever since the Bijanugger government; and which, from their situation among hills and jungles, being deemed unlikely to be ever again cultivated, were withdrawn from the sum of the general assessment of the country.

The second head includes reductions of such parts of the extra assessment of 50 per cent. and of that of cocoa-nut trees, as it was found could not be realized.

The waste lands in column 5, are all supposed to be fit for cultivation, because the whole or the greater part of them had been cultivated at different periods, under the Beddanore government.

It was usual to grant tankahs to the peons of Simogu, and other garrisons above the Ghauts, on the ryots of Canara, for a certain proportion of their pay. These men, being always impatient to get home, were glad, for the sake of prompt payment, to accept of what was much less than their due. By degrees, it became a rule that they were to get no more than sixty per cent. for their tankahs. As this was in fact a remission of rent, the tankahs were generally written upon the poorest villages; but when, in consequence of a reduction of the peons, the tankahs were discontinued, it was found expedient still to continue to the villages the indulgence to which they had been so long accustomed; and the diminution of rent which this occasioned is entered in column 6.

The eighth column contains the net standard rent of all the land occupied at the close of the Beddanore government; which, together with the additions, in the following columns, formed the jumma at that period. The pugdi, or extra assessment of 1711, was imposed by the wife of the rajah, who was also regent during the madness of her husband, on occasion of the marriage of her son Ruwapah Naigue. It was at the rate of one sixteenth of the kist, or standard rent, and was for a few years levied as a nuzzer, but soon came to be considered, as part of the jumma.

The Puti, or extra assessment of 1718, in column 10, was imposed by the rajah of Sondah, for the purpose of discharging the Mogul peshush, at the rate of 30 per cent. on all gardens, and from 24 to 44 per cent. on ricefields. The addition under this head in Buntwah, was made by the Adig poligar, who then rented a part of that district.

The Chukes, or extra assessment of 1720, was imposed in lieu of interest paid to the soucars, who advanced the early kists for the ryots. In Beddanore, 50 per cent. had always been paid, by the middle of October; but only 24 per cent. in Canara. The rajah wished to regulate the kists of Canara, in the same manner; but the inhabitants, from the lateness of the crops, being unable to comply, it was agreed that he should borrow the money, and that they should pay him, as interest, half an anna, or one thirty-second part additional on the kist, or standard rent.

The assessment of 1725 was made by Ruwapah Naigue, at the rate of one tenth of an anna, or one one-hundred and sixteenth part additional rent, in order to erect chutters and feed pilgrims, on account of the murder of his father.

The additions in column 13, consist of extra assessments by petty poligars in the Mangalore Hobly, and those in the next column, of nuzzers formerly made to the rajahs; of betel-nut and pepper, converted into money, and a variety of other trifling articles.

The addition of 1758 was made by the Rani, to discharge the arrears of the Mharatta chout. They had accumulated to so great a sum, that she pretended she could not pay them off, without a nuzzerannah from the inhabitants, equal to one year's rent. To this demand, they utterly refused to submit; and when she attempted to enforce compliance, they rose in a body upon the amildars. The matter was at last accommodated, by their consenting to pay 50 per cent. in four years, at the rate of 124 per cent. each year; but in the fifth year, when it was to have been remitted, Hyder ordered it to be made permanent.

Col. 17. consists of extra assessments, made by petty poligars in the districts which they rented, to supply deficiencies from increase of waste land, &c. Col. 18. contains an increase

increase of 2½ per cent. in Sondah, which was the advantage gained on exchange, by substituting the Sarvenoor for the Durwar pagoda. It contains also a small additional rent on sub-pans; the produce of cocoa-nuts, formerly presented to amildars at festivals; and a great variety of other trifling articles.

11. Hyder had no sooner completed the conquest of Canara, than he ordered an investigation to be made into every source of revenue, for the purpose of augmenting it, wherever it could be done. The chief part of the extra assessments made on this account, is entered in column 23. He was informed that a great part of the deductions in columns 4 and 5, made in the three preceding centuries, had been granted in consequence of false statements; he therefore ordered that such a portion of these lands as amounted, which all extra assessments were added to their standard rent, to thirty thousand pagodas, should be added to their jumma; but as it appeared, on inquiry, that no such lands were actually in cultivation, this sum was added to the rent of those that were so. He ordered the extra assessment of 1741 to be imposed on the lands of potails and other head ryots, who had then been excused, and an additional assessment of eighteen thousand pagodas to be laid on the Mangalore Hobly, because it had only been partially subjected to the additional 50 per cent. of 1618.

The additions in column 24, were made between 1700 and 1782, by Shaik Ayaz, commonly called Hyat Sahib by Europeans. He had promised, on being appointed dewan of the provinces of Nuggar and Canara, to raise the revenue a lac and a half of pagodas, without distressing the inhabitants. In order to fulfil his engagement, he again added to the out distressing the inhabitants. He raised the rent of all cocoa-standard rent, the tankahs to peons, remitted in column 6. He raised the rent of all cocoa-nut plantations; he calculated the amount of all ruzooms, services, &c. usually exacted from the ryots by keladars and amildars, and added them to the land rent. These various heads taken together, form the greatest extra assessment, next to that imposed immediately after the conquest by the orders of Hyder himself; as it is also one of the most recent, it is always most complained of; and on this account, Dhoondhia, after taking Nuggar in June last, promised, in the cowle namas which he sent into Canara, to abolish it. Column 25. is an extra assessment, made by the inferior amildars in several districts, of a certain per-centage on the standard rent, by orders from the dewan. Column 26 is the village Saderward, or the disbursements usually made by the potail and shambogues for batta to peons, charity to pandarums, bramins, &c. and allowances to dancing women and straw men, all of which were ordered to be discontinued, and the money supposed to be thus saved, to be added to the jumma. Column 27 contains a great variety of heads; the principal of which is, a sum levied in lieu of repairs of forts and cutcherries; which the inhabitants had formerly been accustomed to perform gratis every year. Column 30 contains the sum which arose from the resumption of the half of all enaums to bramins and pagodas, and the whole of all service enaums to petty zemindars, potails, &c. Column 32 is the profit on grain issued to district. Those who were stationed in Aukalah had, on account of the disturbances in that district, higher pay, than any where else. Hyder wished to reduce it, but he could not alter the nominal amount, without creating discontent. He therefore ordered, that half their pay should be issued in paddy, at double the bazar price; and that the difference should be brought to account, in extra revenue. A small part of it was, however, by some mistake or other, added to the jumma, and the whole was afterwards, in Tippoo's time, called land-rents, though no part of it, was ever collected from the ryots; and though the whole, after the reduction of the peons, always appeared as an outstanding balance. Column 33. The sale of prostitutes, was the chief source of extra revenue under the Bednoor government. It was farmed to the highest bidder, and was an instrument of the greatest oppression; for the farmer had spies about every rich family, by means of whom he exacted heavy fines for concealment, and very frequently where no fault had been committed, by threatening to bring public charges, supported by false evidence. Hyder put an end to all intrusion into private families, and confined the firm to the sale of such women, as had already been expelled from their cast. The treasury bonds in column 34, were bonds given during the Beddanore government, by such landholders as had received loans from the treasury to enable them to discharge their balances. Hyder ordered an account to be taken of the principal and interest still due, and directed that the whole should be discharged in ten years by the different individuals, against whom the demand stood. The increase in column 35. arose chiefly from the assessment of cocoa-nut plantations on the sands near the beach, which had not before been included in the land rent.

13. The greatest addition made to the land rent under Tippoo, was by the total resumption of all enaums. The other heads of actual increase, being similar to those of his father, require no explanation; but there is in column 36. a nominal increase of no less than S. Pag. 2,52,589. 22. 76. no part of which, was ever collected. It is composed of a tax amounting to 7½ per cent. of the land rent, which it was supposed might be raised from shroffs and tobacco, by farming the sale of coins and change of money to particular shroffs, and raising the price of tobacco. This 7½ per cent. imposed in 1794, as well as a nuzzerannah of 30 per cent. in 1782, seem to have been suggested to Tippoo by his advisers, merely with the view of involving his accounts in confusion, that they might with the more safety, embezzle the revenue; for in fact, it was only the land rent that was collected and entered in the village accounts; but which was afterwards, in the cutcherries, classed under the heads of "Nuzzerannah" — "37½ per cent. additional" and "Land-rent;" and the simple balance of land rent, by being divided among these three classes, grew into such a confused mass of balances, as to set all investigation at defiance.

Extracts of Reports re-
specting Land Tenures
and Assessments, in
Canara.

Extract Report of
Principal Collector, of
31st May 1800.

14. Columns 78, 79, and 80, shew the proportions of the land-rent that were received in kind. The whole are now commuted for money; because rice is not now wanted for garrisons; and because the monopoly of pepper was destroying the very plantations from whence it arose.

The increase of land-rent is divided into extra assessments, and new heads of revenue, because it is the extra assessments alone that add to the burden of the landholders, and exhibit the excess of the modern, above the ancient assessment of the same lands.

This ancient assessment is still written, not only in all general accounts of districts, but in those of every individual landholder. It is alone considered, as the due of government; all subsequent additions are regarded, as oppressive exactions. They are not called rent, but are stigmatised by the names of chout, imposts, fines, &c. and distinguished by the names of the dewans who first levied them. They were always opposed by the inhabitants; and it was therefore necessary in most cases to make them, as general and equal as possible, by an even rate of per-centage.

This forms a remarkable distinction between the land-rent of Canara, and that of Mysore and the neighbouring countries; for there, the rent of every village, and of almost every ryot, fluctuates from year to year, because it is not fixed upon the land, but is regulated by the supposed ability of the cultivator.

The sums entered in columns 8, 44, and 72, exhibit the standard rent of the land in cultivation, under the revenue of Bednore, Hyder, and Tippoo; and had all these lands been actually cultivated, they would likewise show exactly, the comparative rates of assessment of those three periods. But this was not the case; for a small portion of land in occupancy, even under the Ranny, was waste. More of it, was waste under Hyder, particularly in the latter years of his government; and a far greater share, under Tippoo.

It never was the practice under any one of these governments to keep an account of waste lands, unless of such as from the failure of heirs or other accidents, had reverted to the circar. The accounts contained a register of the number of landholders, and the fixed assessment of their respective estates, the total of which formed the jumma; but they took no notice of waste lands, when there was a proprietor in existence. As long as he was present, he was responsible for the full rent, whether he cultivated or not. This was little felt under the Bednore government, when there were very few proprietors, who had not the means of cultivating the whole of their estates; but it became a serious evil under Hyder and Tippoo, when the increase of rent diminished cultivation; and, by being thrown upon a narrower share, pressed with double weight upon the landholders.

Both their assessments, therefore, must be reckoned higher than they appear to be, from the statement. There is no method of ascertaining what, in either of them, was the quantity of waste in those estates which composed the jumma, and which of course was subjected to full rent, in the same manner as if it had been cultivated; but many circumstances render it probable, that during the last five or six years of Tippoo's reign, the land in cultivation did not exceed the amount of that of the present year, entered in column 83.

If this conclusion is just, it would add about one-sixth more to the proportional rate of assessment, and with the increasing embezzlements of his servants, sufficiently accounts for the extraordinary diminution of his receipts in No. 2.

The sum of S. Pag. 1, 50, 940. 4. 36. in column 82, deducted from his assessment in the settlement of the current year, is principally composed of waste lands, of which the proprietors are extinct; and which though they have been in that state for a long time past, had been permitted to swell the jumma at the beginning, and the outstanding balances at the close of the year.

It is also composed of a reduction of a part of the extra assessments on such estates as were running to waste from the inability of their owners to pay the exorbitant rents with which they were loaded.

However much I disapprove of the numerous additions made to the ancient land-rent by Hyder and Tippoo, I did not think myself at liberty to depart widely from the system which I found established; as it is the same as that which exists in all the provinces which the Company have acquired, in the East and farther west. I have made no other reduction in the assessment of Tippoo's share than such as was absolutely necessary, in order to ensure the collection of the rest. I considered myself merely as a collector who was to investigate and report upon the state of the country, but who was to leave it to the board to decide, as to the expediency of lowering the assessment.

Had such an assessment as that introduced by Hyder and Tippoo existed in ancient times, Canara would long ago, have been converted into a desert. In a country so rocky and uneven, where cattle are not only scarce, but even where they are to be had, cannot always be employed; where every spot, before it can be cultivated, must be levelled with great labour, by the hand of man; the expense of the first preparation of waste ground must have been so great that it never could have been attempted, unless the assessment had been extremely moderate; and even after land has been brought into cultivation, if it is neglected for a few years, it is soon broke up by deep gullies formed by the torrents which fall during the monsoon.

Not only these reasons, therefore, but the most positive evidence of accounts, clearly demonstrate that the fourth of the gross produce, said to have been taken as the circar share in the Ryjuggur assessment, was fully as much as was paid by the ryots under that government; for, after the addition made to it by the Bednore land y in 1678, of 50 per

50 per cent. besides many smaller additions, making about 20 per cent. more, it appears to have been little felt by the inhabitants. Indeed it appears that the circar share was reckoned higher than it ought to have been, by adopting the shaster rule of the seed, yielding 12 to 1, as the basis of cultivation; for an ancient estimate of produce, and the expenses of cultivation drawn up at the time of the original assessment, makes the circar's share only one-sixth, which was probably nearer the truth than one fourth. Whatever proportion it might have borne to the gross produce in 1762, at the time of the conquest of Canara by Hyder, it still seems to have been sufficiently moderate to have enabled the country, if not to extend cultivation, at least to preserve it in the same flourishing state in which it had been, in earlier times. Where districts were in a state of decline, it was not caused by the land-rent, but had been the consequence of the diminution of their population, during the frequent revolts of their numerous petty poligars, or it has been occasioned by temporary acts of oppression; for the rajahs of Bednore, though they adhered to the principle of a fixed land-rent, frequently permitted their favourites and dependants, when placed in the management of districts, to ruin many of the principal inhabitants, by the exaction of exorbitant fines under various pretences.

From these and other causes, there were in many parts of the country, tracts of waste land which paid no rent, and which could not be sold, at the rate of from one to eight or ten years purchase of the circar rent. I have met with some instances, in which particular fields had been sold as high as twenty-five and thirty years. Under the Bednore rulers, therefore, those outstanding balances which have since been so common in Canara, were almost unknown. It was thought necessary to keep annual details of the state of cultivation.

It was never enquired what portion of his estates a landlord cultivated, or left waste. It was expected, that in whatever state they were, he was to pay the whole rent. When he failed, however, as was sometimes the case, it was not usual, even where it could be done, to sell the whole or a part of his land, to make good the deficiency. This was looked upon, as a harsh measure, and was seldom resorted to. The usual custom was to grant him time; to assist him with a loan of money, or to remit the debt altogether. The village or district was scarcely ever assessed, for individual failures. On the whole, the revenue was then easily realized, and when there were at times outstanding balances, they seem to have been produced, rather from mismanagement than from the operation of the land-rent.

Canara has, however, now completely fallen from this state of prosperity. The evils which have been continually accumulating upon it, since it became a province of Mysore, have destroyed a great part of its former population; and rendered its remaining inhabitants as poor, as those of the neighbouring countries. Its lands which are now saleable are reduced to a very small portion, and lie chiefly between the Cundapoor and Chundergherry rivers, and within five or six miles of the sea.

It is not to be supposed that the whole of this tract, can be sold; but only that saleable lands are scattered throughout every part of it, thinner in some places, and thicker in others; particularly in the Mangalore district. There is scarcely any saleable land, even on the sea coast, any where to the northward of Cundapoor, or any where inland, from one end of Canara to the other; excepting on the banks of the Mangalore, and some of the other great rivers. In the vicinity of the Ghauts, the lands are not only unsaleable, but the greatest part of them, is waste and overgrown with wood. It is reckoned that the population of the country has been diminished one third within the last forty years; and there can be little doubt but that its property has suffered, a much greater reduction. Gusapah, Ankalah, and Cundapoor, formerly flourishing places, contain now only a few beggarly inhabitants. Honawer, once the second town in trade after Mangalore, has not a single house; and Mangalore itself, is greatly decayed.

It may be said that this change has been brought about, by the invasion of Hyder; by the four wars which have happened since that event; by Tippoo himself destroying many of the principal towns upon the coast, and forcing their inhabitants to remove to alabad, and other unhealthy situations near the hills; by his seizing in one night, all the Christian men, women and children, amounting to above sixty thousand; by the prohibition into captivity to Mysore, from whence one tenth of them never returned; by the disorder of foreign trade, and by the general corruption and disorder of his government in all its departments. These circumstances, certainly accelerated the change; but taken altogether, they probably did not contribute to it so much, as the extraordinary augmentation of the land-rent.

A moderate land-rent carries in itself, such an active principle of prosperity, that it enables a country to resist for a long time, all the evils attending bad government, and also to recover quickly from the calamities of war. When it is fixed, and light, the farmer sees that he will reap the reward of his own industry. The cheerful prospect of improving his situation animates his labours, and enables him to replace, in a short time, the losses he may have sustained from adverse seasons, the devastations of war, and other accidents. But when oppression is added to all the other mischiefs of a tyrannical government, the country, however flourishing it may ever have been, must sink under them at last; and must hasten to ruin, at a more rapid rate, every succeeding year.

Hyder ruined Canara, a highly improved country, filled with industrious inhabitants enjoying a greater proportion of the produce of the soil, and being more comfortable than those of any province, under any native power in India: but instead of observing the wise and temperate conduct which would have secured to it, the enjoyment of these advantages, he regarded

Extracts of Reports re-
specting Land Tenures
and Assessments, in
Canara.

Extract Report of
Principal Collector, of
31st May 1800.

regarded it as a fund from which he might draw, without limit, for the expenses of his mili-
tary operations in other quarters. The whole course of the administration of his deputies
seems to have been nothing but a series of experiments, made for the purpose of discovering
the utmost extent to which the land-rent could be carried, or how much it was possible to
exact from the former, without diminishing cultivation. The savings, accumulated in better
times, enabled the country to support, for some years, the pressure of continually increasing
demands: but they would not do so for ever. Failing, and out-standing balances, became
frequent before his death.

The same demands, and worse management, increased them in the beginning of Tippoo's
reign. He was determined to relinquish no part of his father's revenue. He knew no way of
making up for failures, but by compelling one part of the ryots to pay for the deficiencies of the
other. He made them pay, not only for those which arose upon the cultivation of the
current year, but also for those which arose from the waste lands of dead and deserted ryots,
which were annually increasing. Severity, and a certain degree of vigilance and control, in the
early part of his government, kept the collections for some time, nearly at their former standard:
but it was impossible that they could remain so, long; for the amount of land left unoccupied
from the flight or death of its cultivators, became at last so great, that it could not be dis-
charged by the remaining part of the inhabitants; and the collections, before the end of his
reign, fell short of the assessment from 10 to 60 per cent. The measure which he adopted
for preserving his revenue, was that which most effectually destroyed it. He forced the ryots,
who were present, to cultivate the lands of the dead and absent: but as the increased rent of
their own lands required all their care and labour, by turning a part of it to these new lands,
the produce of their own, was diminished, and they became incapable of paying the rent
of either.

The effect of this violent regulation was, to hasten the extinction of the class of ancient pro-
prietors or landlords: for many who might still have contrived to have held that rank, had they
been permitted to confine their stock to the cultivation of their own lands; when they were obliged
to employ it, in the cultivation of those of other people; and when the consequent decrease of
the produce, left no surplus, after paying the rent of government, sunk to the state of labourers.
Nothing can more strongly indicate the poverty of a country, than when its lands, so far from
being saleable, must be forced upon the cultivators: but this practice prevails more or less
throughout Canara, and is very general every where, to the northward of Cundapoor.

As far as can be gathered from traditions and accounts, it appears that in the fourteenth
century, at the time when the Reka or Bijnugger standard rent was paid, the whole of the
lands were parcelled out among a prodigious number of landholders paying annual rents, in
various gradations, from 5 to 5,000 pagodas. Great estates, however, were not common:
and the average was nearer 50 pagodas than any other sum. The demand of the circar was
fixed for two centuries and a half, under the Bijnugger government, and may be said
to have been fixed under the Beduore rajahs also, during more than a century; for in all
that period, the fixed additions to it, hardly amounted to 10 per cent.

The price of land, it has been already observed, was low; but this low nature ought not
to be ascribed entirely to the assessment. Some of it, may fairly be laid to the charge of other
causes; to the danger of being suspected of being rich, which hindered so much money
going to the improvement of land, and so much from being paid for it, as would otherwise
have been done; to the total want of manufactures for the internal consumption of grain,
from which the revenue chiefly arose; to the difficulty and expense of transporting so bulky
a commodity by land, depriving it of the market of the countries above the Ghauts; and to
the want of a naval force to protect the coast against pirates, and to secure, at all times, a
free export for the surplus produce by sea. But though the price was low, the property itself
was guarded by several equitable and humane laws, or rather customs, originating in pre-
cautions which mankind naturally take to transmit their possessions to their descendants.

The alienation of land, by sale or otherwise, was unrestrained. Nothing but gift, or sale,
or non-payment of rent, could take it from the owner. If he absconded with balances stand-
ing against him, it was transferred to another person; but if he or his heir returned, at ever
so distant a period, it was restored, on either of them paying a reasonable compensation for
the balance, and such extra expenses as might have been incurred on account of improve-
ments. No crime in the proprietor, could extinguish the right of the heir to the succession.
Where proprietors, holding directly of the circar, died without heir, their estates reverted
to the circar, which gave them away to a new set of owners, on receiving one, two, or more
years rent, as a nuzzeranah, according to the condition in which the lands might have been
at the time. It does not appear that the landlords were, by their tenures, bound to the
performance of personal service, or any other condition, beyond the simple one of discharg-
ing the public rent; and even this, was not always rigorously exacted. Though the estates
held immediately of government were so small, that the rent of each did not exceed 50
pagodas, yet the proprietors had under them an infinite number of lesser proprietors, holding
their lands of them, with all the same proprietary rights as they held their own, of govern-
ment. It was usual for the original proprietors to rent, either for a term of years, or for ever,
such a portion of their lands as was sufficient to discharge the whole of their public rent, and
to keep the rest in their own hands. The tenants for ever, became a second class of proprie-
tors, whom nothing could deprive of their right of possession, unless their own act, of gift or
sale. On failure of heirs, their lands reverted to the original superior landlord; but a rever-
sion of the estate of the superior landlord to the circar did not, if that of the inferior could
be found.

See in orig.

See in orig.

As

As all land was private property, no man would occupy or cultivate waste, until he
had obtained a pottah, either to secure him in the possession, or if turned out, to indemnify
him for his expenses: because he was liable, if he neglected this precaution, to be turned
out at any time by the owner, without compensation. When a proprietor alienated land
for a certain rent for ever, he either received a price for it, or received none, or paid
a sum of money to the person to whom the land was transferred. Which of these modes
was adopted, depended on the circumstances of the parties, and the nature of the land;
but in each of these cases, the tenure was the same, and the tenant was called, tenant by
purchase.

When the circar disposed of lands which had reverted to it by failure of heirs, it followed
the practice of individuals. It sold them almost always by a nuzzeranah. It sometimes
gave them gratis, but it never paid money, and seldom or ever advanced tuccevy to the
tenant or owner. The reason why individuals rarely received, and why the circar almost
always received, a price for land, is sufficiently obvious. Individuals, in transferring or
alienating one part of their estates, always endeavour to do it, at the very highest rent
that could be got, in order to free the other, if possible, from taxation. But as the circar
took no such advantage, it gave the whole or any portion of the estate, for the whole or
fair quota of the standard rent. As all alienations of land in perpetuity were said to be by
sale, all proprietors, therefore, while the Beduore government lasted, were said to hold
their lands either by purchase, or by immemorial prescription.

The lands of Canara are still to be considered as held under the same conditions, and
governed by the same rules of transfer, as they were under the ancient government. The
increase of assessment by Hyder and Tippoo Sultan, has, in some places, annihilated the
old proprietors; and it has every where diminished the quantity, but not altered the nature
of the property. What remains is still as much cherished, and the title to it, as obstinately
contested, as it ever was perhaps at any former period. The landlords, who once lived
chiefly on their rents, have now hardly any rent at all. Few of them, have sufficient to con-
stitute, of itself, the fund of their subsistence. Many of them, procure a part or the whole of
their subsistence, by the management of farms, or even by acting as labourers. The
destruction of a part of the property by the heavy demands of the circar, seems rather to
have increased than impaired the attachment of the proprietor to the remainder. He never
quits the estate of his ancestors, while he can live upon it, as a farmer or a labourer; but if
after paying the circar rent, and what is due to himself for his labour, there remains the most
trifling surplus, he will almost as soon part with his life, as with his estate. Disputes con-
cerning land, where the property frequently does not amount to ten pagodas, are often
carried before every successive amildar for twenty years.

The only land in Canara that can, in any way, come under the description of circar
lands, is unclaimed waste; to a great deal of which, it is very likely claimants would appear
were it once brought into cultivation. There are also some uncultivated lands, particularly
in the Northern districts, which may be reckoned public. There are lands which were
originally unproductive, and which from the death or absence of their owners, would
have been allowed to run waste, had they not been contiguous to more productive lands,
whose owners it was supposed were able, and were therefore compelled, to cultivate them.
But exclusive of this land, cultivated by compulsion, and unclaimed waste, all other is
private property.

STATEMENT of the LAND RENT of CANARA and SOONDAH, showing all the changes it has
undergone from the year 1660 to the current year 1799-1800, or Fusly 1209; (inclosed in
Principal Collector's Report of 31st May 1800.)

Rajah of BEDNORE:			
Reka, or standard rent of the 17 districts for A. D. 1660 -	5,80,759	22	15
Deductions:— Enaums - - - - -	1,43,866	12	20
Deficiencies of reka or standard rent - - - - -	1,23,194	16	78
Waste lands - - - - -	58,561	28	14
Tunkhas to peons - - - - -	8,513	22	51
	3,34,136	8	3
Shist, or balance of standard rent, after deductions - - - - -			2,46,623 14 12
Additions to the standard rent:			
Pugdi, or extra assessment of 1711 - - - - -	11,021	19	1
Putti, or extra assessment of 1718 - - - - -	8,448	35	39
Chucker, or extra assessment of 1720 - - - - -	5,064	10	4
Duswanah, or enaums to chutters, A. D. 1723 - - - - -	408	30	69
Nisht, or extra assessment for deficiencies of rent from 1740 - - - - -	940	8	60
Miscellaneous additions 1740 - - - - -	1,139	35	38
			27,043 31 51
Total additions by the Rajah - - - - -			(continued)

Extracts of Reports respecting Land Tenures and Assessments, in Canara.

Historical Abstract Statement of the Land Rent in Canara and Soondah.

Ranny of BEDNORE:

Additions by the Ranny:

Putti, or extra assessment of 1758	26,988 33 16
Nisht, or assessment for deficiencies of rent from 1741 to 1763	8,941 8 79
Miscellaneous additions	4,409 24 54
Total additions by the Ranny	

Total balances of standard rent or shist, and additions

Village taxes

TOTAL Land Rent and Village Taxes, at the end of the Ranny's government

40,332 30 69

3,14,007 4 52

6,820 — 21

3,20,827 4 73

HYDER ALLY:

Additions by Hyder Ally:

Extra assessments of land rent:

For loss in standard rent, 1764	62,851 27 25
Nugger extra assessment, 1782	34,330 21 27
By aumildars	10,337 21 48
Sanderward	1,701 14 52
Miscellaneous	12,140 21 67
Total extra assessment	

New heads of Revenue:

Cultivation of ancient waste	
Enaums resumed - 1764	3,330 9 22
Shambogue's rusesooms 1766	83,392 17 63
Profit on paddy - 1766	568 31 51
Sale of prostitutes - 1766	2,394 23 52
Treasury bonds - 1774	730 6 55
Miscellaneous - 1782	578 10 24
	5,840 17 57

TOTAL of new heads of revenue

TOTAL extra assessment, and new heads of revenue

Village taxes

TOTAL additions by Hyder

TOTAL assessment of the Ranny and Hyder

96,844 9 4

2,18,206 7 63

2,450 31 9

2,20,657 2 72

5,41,484 7 65

Deductions by Hyder:

Waste lands

Enaums restored

TOTAL deductions by Hyder

Division of Hyder's assessment:

Shist, or standard land-rent of Bednore

Extra assessment

New heads of revenue

TOTAL land-rent

Village taxes

TOTAL assessment under Hyder

7,987 30 48

294 9 —

8,282 3 48

3,27,159 7 62

1,86,953 10 69

10,718 26 17

5,23,931 8 68

8,270 31 29

5,33,202 4 17

Extracts of Reports respecting Land Tenures and Assessments in Canara.

Historical Abstract Statement of the Land-rent in Canara and Soondah.

TIPPOO SULTAUN:

Additions by Tippoo Sultaun:

Extra assessment of the land rent:

Nugger assessment	9,827 21 21
Aumildar's assessment	1,934 27 —
Sanderward	7,934 31 5
Miscellaneous	4,204 11 8
	23,901 8 1 40

TOTAL extra assessments

New heads of revenue:

Cultivation of waste	231 5 31
Enaums resumed	33,671 7 57
Shambogue's resumed	10,145 18 52
Profit on paddy	6,262 1 64
Sale of prostitutes	167 10 42
Treasury bonds	9 5 11
Miscellaneous	3,493 14 54

TOTAL new heads of revenue

TOTAL extra assessment and new heads of revenue

Addition ordered but never collected

TOTAL additions to land rent collected, and not collected

Village taxes

TOTAL addition by Tippoo

TOTAL assessment under Tippoo

Deduction:

From land rent in 1788

TOTAL of Tippoo's assessment, after deductions of 1788

TOTAL balance of Tippoo's assessment, after deducting addition never collected

Division of Tippoo's actual assessment:

Standard rent or shist	3,59,732 32 35
Extra assessment	2,08,956 11 30
New heads of revenue	35,503 2 54
Total land rent	6,02,212 10 39
Village taxes	13,876 27 61

Division of Tippoo's assessment in money and kind:

Money rents	58,616 6 56
Rice in kind	9,084 18 —
Pepper d°	499 19 41
Oil, &c. d°	

TOTAL rents in kind

Settlement of Current Year 1209 or 1799-1800:

Deductions from Tippoo's assessment on account of waste lands, &c.

Division of the assessment of the current year

Standard rent or shist

Extra assessment by the rajah of Bednore

Extra assessment by the ranny of Bednore

Extra assessment by Hyder

Extra assessment by Tippoo

TOTAL extra assessment

New heads of revenue

TOTAL land rent

Village taxes

TOTAL current year's assessment

3,38,076 29 59

8,71,278 33 76

2,600 8 60

8,68,678 25 16

6,16,082 2 22

5,47,888 39 3

68,200 8 17

1,50,040 4 36

2,84,604 28 45

21,425 33 11

33,252 22 32

83,462 18 4

15,317 28 63

1,53,458 30 30

16,580 — 67

4,54,643 23 62

10,505 10 2

4,65,148 33 64

Extracts

Extracts from REPORT of principal Collector of CANARA;—dated 9th November 1800.

Extracts from Reports
respecting Land Tenures
and Assessments
in Canara.

Extracts from Report
of Principal Collector
of Canara,
9 Nov. 1800.

MANY circumstances have occurred, within these few months, to induce me to judge more favourably than I formerly did, of the condition of the inhabitants of Canara; but none has so much attracted my attention, as their numberless disputes about Landed Property. In the Barahmahl, a dispute about land scarcely came before me, once in six months. In this country, every other cause of litigation or complaint seems to be lost, in that of Land. It alone produces more than nineteen in twenty, of all the complaints that I hear. The accumulated suits of half a century, appear to have broken loose at once: and every moment that I can spare from my ordinary business, has been given to the hearing of them, without having sensibly reduced their number. They formed a principal branch of the emoluments of the circar servants, not only under the Mysore, but also under the Bednore government; for it was the practice of almost every amildar to receive money, to set aside the decisions of his predecessors; which accounts for such a multitude, still remaining unsettled. Both, these claims of long standing, and new ones which arise every day, evince that land, notwithstanding all the subsequent additions to the shist, is still considered as a very valuable property. Claims come chiefly, as may be supposed, from the most flourish-tolerable good criterion for estimating their comparative state of wealth or poverty. We may be sure that where lands are so much the object of contention, that there is no danger of their being unable to discharge the public rent; for men would hardly lose their time, and spend their money, for the sake of acquiring that which was not worth the holding, or which might involve them in loss. Were all estates in Canara worth disputing for, I should not think any absolute necessity existed for reducing any part of the assessment. There is no part of Canara where the ryots of themselves throw up their old lands and occupy new. But there are parts, where though a man will not quit his land, yet when he has been dispossessed by force or intrigue, he does think the object sufficiently important for him, to pay any thing for its recovery; but in by far the greatest part of Canara, the right to land is so obstinately contested, that a man, however just his title may be, is rarely permitted to succeed to his estate, without encountering the opposition of some rival or other, who endeavours to invalidate his claim, and to set up one of his own, supported by false witnesses or forged deeds, which are very common in this country.

The relative degrees of value attached by the natives themselves to land in different parts of the province, could we exactly ascertain it, combined in some degree, with a retrospect to the shist and collections of former times, would afford the best standard for determining the proportions of the assessment which ought to be reduced.

It is scarcely possible to ascertain the produce or value of land from the owners or cultivators. Long experience has taught them, that concealment is their best defence against new exactions; and all of them, however simple in other respects, are continually on their guard, against any questions that tend to lead to any disclosure of their circumstances. A careful survey would, however, yield us a great deal of useful information, which cannot be drawn from them; for by learning the rents paid by tenants to the landlords, and comparing the lands of the tenants to the whole lands of the estate, a tolerably good guess might be made of the net income of the landlords. A survey, however, cannot be made, without a heavy expense, and there is no other mode of acquiring so much knowledge of the state of the country. Next to a survey, the best way of gaining this knowledge would be, by keeping a register for some years, of the rent and produce of all lands that become the subject of litigation. There is always something or other on such occasions, which induces one of the parties to bring forward a statement of the produce. As there is, therefore, no difficulty in discovering it, and as these disputes are so very frequent; a great number of examples might soon be collected from each district; and the average produce of these lands, might be taken as that of the whole district; or, at least, it would not be far from it, after deducting circar lands, which, from not having an owner, are but poorly cultivated.

I have endeavoured, by every means in my power, to ascertain, from such circumstances as have come within my observation, what are the relative proportions of the produce, after deducting all expenses of cultivation, that go to the circar and to the landlord. The evidence of the tenants, were it not most commonly false, would at once determine the point; because all rents of tenants to landlords in Canara are paid either in money or a certain fixed quantity of grain, and never by a share of the crop, or what is called warum. In taking the reports of the landlords themselves, the lowest that any of them have reckoned their average share of the net produce to a district or maganie, is 15 per cent. and the highest 40 per cent. Though I imagine that the highest of the extremes are too low, yet the admission of either of them, on their part, is more than could have been expected; for it proves incontestably the existence of a land rent. The reply of the farmers of the Barahmahl to similar queries, was always, that there was no rent, and seldom any profit, or any thing beyond the mere wages of their labour. In both cases, they represented their situation as much worse, than it really was. According to their own statements, however, there is a wide difference between the condition of the farmer of the Barahmahl, and that of the landlords of Canara.

Among the numerous causes respecting land which have come before me, the landlord's rent was much oftener above than below 50 per cent. of the net produce. In many instances, it was 60, 70, and 80 per cent. The most productive lands, it may be said, are the most liable to become the subject of litigation, and cannot therefore be taken, as a standard for the average of the whole. It does not appear to me, however, that they ought to be regarded

garded as a selection, or that they might not form a fair average; for they comprehended every description of land, those of the poorest as well as those of the most substantial landlords. A cause in which most of the native Christian proprietors were concerned, has furnished me with a great number of examples, the result of which is still more in favour of the landlords. In 1784, when they were carried into captivity by Tippoo, their lands were confiscated, and either given away or sold to men of other casts, for a price far below their value. They have now claimed their restoration; and in order to determine what the present holders may be entitled to, as a compensation for purchase money, improvements, &c.; a statement, No. 1, has been drawn up by the parties themselves; and as both have agreed to abide by it, there can be no doubt of its being perfectly correct. The only difference is about the price of the rice, the one party reckoning the average three moras to the pagoda, and the other four. The Hindoos assert that the Christians are the most industrious of all casts, and that therefore they have more rent than any other. The Christians deny this, and say that they have got the name of being industrious, from selling vegetables in Mangalore, and engaging in various occupations; but that the Hindoo landlords, from confining themselves entirely to the cultivation of their lands, render them fully as productive as theirs are; that the Hindoos, though they have more bad land, have also more good, and that the average rent of Hindoo landlords is not, in any one of the five districts contained in the statement, so low as fifty per cent. of the net produce. It was my intention to have procured from every Christian landlord, an account of the produce of every estate which bordered on his own. This would have probably furnished me with the detail of a thousand estates, the average of which might, without any material error, have been taken as that of the districts to which they respectively belonged; but as my removal has prevented me from obtaining this account, I can only attempt to draw a conclusion from such circumstances, tending to throw a light on this subject, as I have hitherto had an opportunity of noticing. From comparing them all, I am inclined to believe that the average rent of landlords is about fifty per cent. of the net produce, in all the districts below the Ghauts, except Mulki, Cundapoor, and Bekul, where it may be from thirty to forty, and Ankalah and part of Honawer, where it is somewhat less.

Any thing like equality of assessment or of produce, can hardly be supposed to exist throughout so extensive a tract of country. The clear rent is in many instances, as low as 15 per cent.; and in many, as high as 80 per cent. of the net produce. The disparities are oftener owing to the different proportions of labour bestowed on the land, than to those of the assessment. Many of those estates which now yield the smallest proportions of rent, were formerly among the most productive. They have fallen into decay from the exactions of nuzzeranahs for the Circar, of fines for pretended or trifling offences, and of presents for an endless succession of asophs and amildars; from the arbitrary and uncertain amount of the different kists; from their frequent anticipations, by which petty land-holders were often compelled to sell or mortgage their estates for the payment of revenue before it was due: from such anticipations being often directed beyond the general rate, against particular landlords, in order to compel them to sell their estates to persons who had bribed the amildars for this purpose; and above all, from the gratuitous services required every year by the Circar. The numerous forts in Canara have each a strong shed running the whole length of the rampart, in order to cover the troops from the weather. These sheds, and all other public buildings, besides the houses of all public servants, having been annually repaired before the setting in of the monsoon, demanded a vast number of labourers, as did likewise the felling of trees among the hills, and transporting them to the beach, for the use of the marine establishment. All these services, were performed by country labourers; and as the more substantial land-holders had usually sufficient influence to get their own exempted, the weight fell wholly upon the lower class, who were often deprived of the cultivation of their lands, at the time they stood in the greatest need of them, for the cultivation of their lands.

As the income of the landlord was affected by these and other temporary causes, the removal of them, will enable it to rise gradually to its former standard; and it is not therefore so necessary that the reduction of what it is likely to be in a few years, present state of income, as by the consideration of the effects of those disorders.

Whether the conclusions I have formed respecting the proportions of income, are just or not, there is one thing certain, that whatever they may be, they do not impede in any way the realization of the revenue; for it has been paid, with a readiness of which I have seen no example. Where balances have appeared in my accounts to stand against particular districts, it was not owing to any failure on the part of the inhabitants, or remitting balances having hindered the revenue servants from carrying on the collections, or what had been collected to the treasury. The regularity of payments is the more remarkable, when it is considered that I have anticipated at least three months, what the period of kists has been, during the last forty years: for the inhabitants, of the Kannee, or of Hyder and Tippee, ever were paid with the old rent, within the year; but the whole was collected separately, in the first three months of the ensuing Fusly. They now make no difficulty in paying both the old rent and additions, before the end of June; not because they are more able than formerly, but because they believe that their readiness in discharging their rents, will not, under the company's government, be regarded as a proof of wealth, or as an argument for laying new impositions upon them.—I am positive not only that the alterations of their kists, has produced no distress; but that their circumstances are improving.—I know it, from having few complaints concerning rent, and more directly, from their own acknowledgment, which ryots very seldom make. I see it, in their cultivating waste lands, and in their taking as pro-

Extracts from Reports
respecting Land Tenures
and Assessments
in Canara.

Extracts from Report
of the Principal Collector
of Canara,
9 Nov. 1800.

Extracts from Reports
respecting Land Te-
nures and Assessments
in Canara.

Extracts from Reports
of Principal Collector
of Canara,
9 Nov. 1890.

vate property, lands which have long been cultivated, on account of the circar. These are lands, which, from having no owners, had been neglected, and which, as the produce had of course decreased, had usually been given at a reduced rent, to different people, for one or more years. The temporary holder could not obtain the proprietary right, without paying a sum of money, which he was unwilling to do: and he could not venture to improve, lest he should be dispossessed in favour of a stranger. As he could gain little, so, on the other hand, he could not lose much; because remissions were granted, on account of bad crops, which was never allowed, in cases where land was private property. When a man agrees to become a proprietor of circar land, he shows, at the same time, a confidence both in the forbearance of government, and in his own means of improvement, because, by the custom of the country, whatever may happen, he has from this moment, no claim to remission. In the district of Cundapoor, circar lands which paid a rent last year of star pagodas 3,071. 15. 8. have this year, been given away in proprietary right, at an annual rent of star pagodas 3,329. 32. 62.; and I have no doubt that all circar lands now in cultivation, may, in the course of two or three years, be disposed of, in the same manner. The facility of collection, and the growing confidence of the landholders, convince me that the settlement of 1209 (1799-1800) might all from failure. But if we aim not merely at the obtaining of a certain sum as revenue, but also at giving a new spirit to agriculture, and raising the country to a pitch of prosperity, beyond what it has ever been in former times, the present assessment must be lowered. Were I certain that in the course of a few years the country would so far recover from the shocks it sustained under the late government, that one half the net produce or landlord's rent would be equivalent to the public revenue, I would propose no reduction, because, from ob- serving the condition of those landlords whom I positively know to be in the possession of half the net produce, and from many conversations with them, I am satisfied that it is fully adequate to every end, not only of present realization, but of future improvement; and that a country moderately improved, the basis of whose assessment should be one-half of the net produce, would, if protected from all other demands, soon pay with one-third, what it had before paid with one-half.

In estimating the rates of reduction, I have thought that many other points were entitled to as much attention as the reka or shist, because I suppose the reka itself to have originally been, like all other assessments, extremely unequal, and that this inequality has been in- creased, in particular districts, by the falsification of accounts. It however deserves consid- eration, as showing what the land-rent formerly has been, as forming a standard to which it may possibly, at some future period, be raised again, and as being regarded by the inhabi- tants, as the only proper foundation of assessment. But, after the many changes that have been wrought by time, it can no longer be implicitly followed as a guide. It is safer to be directed by the present condition of the inhabitants, and of the revenue, with a retrospect to what it has been, for the last twenty years. No guide is so sure as collection. By observing how the land-holders feel under it, many discoveries are made that never would have been suggested by accounts, and which, though they cannot be easily explained by figures, the manager on the spot perceives, have wasted the resources of agriculture, and must have a principal place in his calculation of a permanent revenue.

The only reductions I have made for the present year, are by lowering the land rent $2\frac{1}{2}$ per cent. and the export customs on rice to 2 bahadry pagodas per corgé, and abolishing the inland duties on grain, cattle, sheep, &c. These are all that are required to serve the end of affording some immediate relief. The remaining reductions of customs may be deferred till the Madras custom regulations are introduced; and of the land rent, till the permanent system is established.

There will be an increase of about 3,000 pagodas to the land rent, from the cultivation of waste, which will diminish in part the reduction of $2\frac{1}{2}$ per cent.

My chief reason for remitting the $2\frac{1}{2}$ per cent. was to convince the landlords that demand is limited; and thereby to encourage them to exert their whole means in improving their estates to the utmost, without any fear of a new assessment. Any further reduction of the export duties on rice, is perhaps unnecessary. It is the only channel through which a com- pensation can be received, for the loss of land-rent; and through which, revenue may rise, in some degree, as the country flourishes: for there is no solid ground to suppose that con- sumption of luxuries, or even of conveniences, will ever yield much revenue in India.

Both the reduction of customs and of land-rent, will eventually benefit the landlord; but they will act, in different ways. A reduction of land-rent will operate, both more directly and more equally, in giving vigour to agriculture, and relieving the poorer class of land- lords, than any reduction of customs could do, because they receive the benefit of it imme- diately, without waiting for the sale of their grain. In this case, too, the benefit is extended equally, in the same proportion to the rich and the poor. But the reduction of the customs is more in favour of the rich than of the poor, because the rich proprietor can always raise a greater quantity of produce on the same extent of land, or in proportion to his rent, than the poor one possibly can do.

Extracts of Report from Collector of NORTHERN DIVISION of CANARA; dated 1st May 1801.

In appropriating the reduction, I have allowed Ankalah the greatest share, because the poverty of its cultivators, and the inferiority of cultivation, compared with Cundapoor or even Honawer, is very conspicuous; and the want of enclosures, so common over all the other parts of Canara, strongly mark its proportion of circar land to private land. Nothing shows the poverty of its cultivators more, than by the number who pay warum for their lands,

lands, and by their frequently changing their residence. Owing to the last circumstance, I found some difficulty in procuring renters for villages to become responsible for a money rent, because the cultivation in many villages has hitherto never been the same for two years together. Ankalah certainly possesses a great portion of waste lands, both of that which has been cultivated formerly, and of that which might be brought into cultivation. The latter description, however, appears to me to be of that nature that would require more than ordinary labour and expense to bring it into cultivation. It lies principally at the foot of the hills, which in Ankalah, and a great part of Honawer, do not terminate so abruptly as in the more southerly districts, but spread themselves more out of the bottom. Whilst in that district, I endeavoured to encourage the conversion of circar cultivated lands into private property, rather than the increase of cultivation; for which purpose, at every assembly of ryots, I had the terms fully explained to them, on which they should have their lands as private property, and furnished every shambogue with copies of cowies adapted to their respective moganes.

Though no circar land has been converted into private property, but in Cundapoor, I am hopeful to find many candidates in Ankalah next year, from the pains I took to explain the advantages they would derive from it. I thought this encouragement the more ne- cessary, from observing that the idea of private property in land, did not seem to be regarded by the ryots of that district, with that estimation so common over the rest of Canara. This may have proceeded from the incursions which Ankalah has long been subject to, having tended to destroy all security in land. Major Munro recommends that the con- version of circar into private lands, be not urged on too fast, because the great reduction of the customs, and the security of the company's government, will tend speedily to raise the value of land, and bring forward more candidates, and higher offers, every year. This ob- servation will apply better to the southern than the northern division, because there is so much waste in the latter, that there is little danger of its becoming converted too soon into private property.

The heads of increase exhibited in the different balances of the accompanying state- ment, requires, I believe, no explanation. I wished to have procured the number of ryots in 1209 (1799-1800), but as Major Munro had no time to assemble them, no list was obtained. However, by the reports of the curams, the number of people paying rent to the circar in 1210 (1800-1) are fewer than in 1209. This is not owing to the diminution of the actual number of cultivators, but is caused by the opulence of many landholders taking lands under their own names this year, that were held by their tenants, and of the ease fore. I consider this as a proof of the increasing prosperity of the country, and of the ease with which a permanent settlement may be effected in Canara, from the having so many substantial people as security for its revenue, when the country shall come to be divided into estates. As the point to which the property in Canara is verging, may have an important effect, at the period when the permanent settlement is about to be introduced, I shall notice every year the alterations that may occur among the number of ryots. This partial opu- lence, as it may be termed, of the great landlords, can make no difference to the poorer class, so long as they have it in their option to hold their lands immediately of the circar or of a landlord; and it is evident, by their preferring the latter mode, that it must be the most advantageous to them.

Honawer and Cundapoor are both improving; the decrease in the land-rent of the for- mer is already accounted for. I have not a doubt but the land-rent will rise, in every dis- trict, annually, by an increase of cultivation, because exportation being so much encouraged, by the reduction of the duties upon rice, more of that article will be cultivated and exported. I could perceive, as I went through the country, many little symptoms of improvement, which were not begun the year before; and as the present settlement has been made with so much particularity, I am convinced that there can be but few, who have reason to complain of our assessment.

Extracts of Report from principal Collector of the CANARA; dated 1st July 1801.

By the statement, it appears that the landlords have very little rent to themselves in Barkoor, after discharging the revenue. Tumbuttoo is the most desolate and hilly district of Barkoor; and it is not unlikely that at the period when it lost the greater part of its popula- tion, the land-holders were forced, by the difficulty of procuring labourers, to rent the greatest part of their estates to under-tenants. But even admitting this to be true, it will hardly account for the very great number of those tenants; and there seems therefore to be reason to suspect, that the landlords may in several instances, have instructed their ser- vants to call themselves tenants. Some parts of Korbull, Buntwall, and Karrup, are as thinly inhabited as Tumbuttoo. Their tenants are also pretty numerous; but they do not bear near so high a proportion to the landlords as in that Maganie. In Mangalore, Kittel, and all the best cultivated districts, by much the greatest share of the land is in the hands of the landlords; and this, I imagine, is the case even in Barkoor, nearer the sea. I think it also probable that the *chalie guenies*, or tenants at will, have been called *mul guenies*, or tenants by purchase, that is, for ever, because the landlords may get some additional rent from the former, whenever there is a higher offer: but they can get none from the latter, because their rent can be raised only by government, which was seldom done, except at long intervals in former times, when an additional assessment was imposed after a new valuation.

All the land now in cultivation in Canara, and a great deal more, was cultivated many centuries ago. The stability of the tenants, even though at will, encouraged them to improve every

Extracts from Reports
respecting Land Te-
nures and Assessments
in Canara.

Extracts of Report of
Collector of Northern
Division of Canara,
1st May 1801.

Extracts from Report of
Principal Collector of
Canara, 1st July 1801.

Extracts from Report
respecting Land Te-
nures and Assessments
in Canara.

Extract from Report
of Principal Collector
of Canara, 1st July
1801.

every field as much as they could. The rent fixed by the landlord, was calculated upon the produce of several years, while under his own management. These experiments have, in succeeding times, been often repeated; so that every field is now known to the proprietor, generally, by written accounts, and always, by tradition, to be a field of so many moras produce. The landlord scarcely ever rents it below this rate, unless in particular situations, where the scarcity of labourers leaves him no alternative; he has therefore no ground to look for any additional rent, from an increase of produce. He can only obtain it, either by advancing money to the tenant, or giving him cowls, to enable him to make a plantation of cocoa-nut, or some other kind of trees. He may, likewise, sometimes gain a trifling additional rent, by the tenant levelling a few spots on the side of a hill.

Besides the mul gueny, or tenant by purchase, there is, in some parts of Canara, and particularly in Barkoor, another species of tenants for ever, called the *nair gueny*. The origin of this tenancy, is, by some, derived from the tenants having held of the nairs, who were, in ancient times, masters of the country: but the more common opinion derives it from agricultural services, which gave the right of ploughing; the word *nair* signifying a plough: and, in this way, it corresponds, in some degree, to the description, which has sometimes been given of the socage tenure. The *nair mul gueny*, as it is usually called, is both a more ancient and more secure tenure than the other, properly denominated *shud mul gueny*, or, tenure by simple purchase. In this last case, when the descent to heirs, is not particularly specified, there are instances of the landlords resuming the farm, on the death of the tenant; but he is never allowed to retain it, unless where he is supported by the revenue servants.

Extract from Report of Collector of Southern Division of CANARA;
dated 7th August 1801.

Extract from Report of
Collector of Southern
Division of Canara, 7th
Aug. 1801.

In the Oloor village, there are some few *mul guenies*, or tenants by purchase, or gift, for ever, but by far the greater, and indeed, nearly the whole in that and the other four villages, which I apprehend are *chaly guenies*, or tenants at will. It is often difficult to define, which is which. The landlords all declare they are *chaly guenies*, because they look forward to increasing their rents. The tenants again declare they are *mul guenies*, because their rents can be raised only by government. *Mul gueny* tenures have been created after, by purchase; in which case, a deed is always entered into by the parties, often from the landlord's friendship to his relations, and often in cases where tenants have offered to pay a higher rent for a *mul gueny* tenure. In the latter case, deeds are generally entered into, as also in the second, but oftener not. Under the late government, so many villanies were practised by, forcing title deeds from persons, that those having them, frequently buried them, or laid them by, in some place where time destroyed them. Those only who have deeds, or who can prove their tenure, should be admitted as *mul guenies*.

From every information I have been able to obtain, the number of *mul guenies* in Canara, is very small. Indeed, by a statement of the population of the country, I have lately made, the total number of that class is 4,886, of which there are only 219 in the Barkoor talook; while the number in the Bekeil talook, which comprizes a part of ancient Malabar, amounts to 4,436.

Extract from Report of Collector of Southern Division of CANARA;
dated 30th April 1802.

Extract from Report of
Collector of Southern
Division of Canara,
30th April 1802.

Canara is so particularly circumstanced, that a tolerable correct estimate of its gross produce, may be formed from its known population, consumption, and exportation. The first, we know from last year's accounts, on which, I shall calculate; the second may be estimated pretty correctly by the first, and from a knowledge that the lowest class of people in the country, eat rice only; and the latter is accurately recorded.

By the revenue statement, last year, the population, in men, women, and children, was 396,672 resident inhabitants. The general average consumption, from the best informed people, is at least one bany, of 78 rupees weight, per diem per head; at which rate, the consumption per day, would be corg 224. 36. and per annum, 82,072. 36. In consideration, however, of several thousand Bramins leaving the country for a few months every year, to go to the Tripetty pagoda, and other religious places of worship, though the number coming from above the ghants to Wooqui, Soobramany, and other pagodas in Canara, is also great; yet wishing to be rather low in my calculation, I have taken the consumption of one-half of the inhabitants at a bany per day, and the remainder, at half a bany; which reduces the before-mentioned quantity one-fourth, or to per diem 168 corg 27 moras, or, per annum

Average exportation 4,00,000 moras	-	-	-	-	61,554	27
Seed, or per col. 2, in No. 1, and the quantity sown in 2d and 3d crops	-	-	-	-	9,323	34
Consumption for troops, followers, &c. at 3,000 heads, at one bany per day	-	-	-	-	11,438	—
	-	-	-	-	6,207	—
Total corg	-	-	-	-	88,723	19

This quantity is less than that before calculated on by the shist, by 1,870. 31; more than which, I am confident, is consumed by the crews of the many hundred vessels, which touch at the different ports, in the course of the season, and many of which lay there for two and three months together.

Every person must, in a great measure, be guided, in calculations of this sort, by the best obtainable accounts; but there are other circumstances, which the manager on the spot, and he only can judge, from what may justify him in forming a more correct idea of the resources

This has been my case, in the present instance; though obliged to calculate from the best accounts I could obtain, yet I knew, from general observation, and from a serious reflection on the actual state of things, that those accounts were considerably under-rated; and before examining my own idea with any other correspondent data, I calculated the accounts were deficient, in the rates mentioned in paragraph 10; the gross produce in rice, in col. 6, of No. 1, is - 69,522 9 31 1/2 To which, add 25 per cent. deficiency, that is, 17 in the quantity of seed - 19,635 23 18 1/2 sown, or land cultivated, and 8 in the produce per mora - 89,177 33 7 1/2

Total produce, with supposed deficiency - 1,416. 16. 1/2, equal to less than the calculation of produce by the shist.—Consumption, &c. 1,416. 16. 1/2, equal to about 1 per cent. more. Inaccurate as all calculation of gross produce with the shist, in an actual survey and valuation, yet, in comparing the supposed produce with the shist, in the first place, and then with the consumption of, and exportation from, the country, and finding each to correspond so nearly with the other, I feel a confidence in hazarding a belief, that it is thereby as nearly ascertained, as it would have been, supposing it to be so; and the value of the 90,594. 8, the estimated produce at the average rate of the ten talooks in col. 7, of No. 1, would amount to star pagodas 14,88,387. 6; at this rate, the gross circular land tax, including what is collected by enaumdars, would be equal to but 21 per cent. of the gross produce valuation, in rice only, and the ryots would have their garden produce besides.

Another circumstance, affording a correspondent proof of the truth of the conclusions I have drawn, is worthy of mention. Hurry Hur Roy's rekah on every 70 moras of paddy, was only 74 moras, which was supposed to yield one pagoda, and at that rate, was only about 10 per cent. of the gross produce: allowing, therefore, the present land tax to be double the ancient shist, after all deductions from rekah, or to be star pagodas 2,48,489. 32. 76, this equals about 20 per cent. of what was then supposed the gross produce, and nearly correspondent with the per-centage in the foregoing paragraph;—the difference between this sum, and the land tax entered in col. 29, of No. 1, is star pagodas 64,105. 29. 24; this sum, however, is no addition whatever to the shist, but arises from the resumed enaum land-rent by Hyder and Tippoo, as also, from the melwassy that has lately been discovered. The enaums, it must be remembered, were included in the rekah, but deducted from the shist, on which I have made my calculations. Whatever credit may be due to the data here brought forward, we may rest satisfied, from the unequalled punctuality of its payment, from the few people under collection, from their generally improving state in their mode of dress and living; and, above all, from few, or no complaints, I may say, of the heaviness of assessment, that the present land rent is, generally, low enough to afford the inhabitants the means of making every needful improvement in the agricultural and general state of the country.

The advantages they have already received from the mild and liberal principles of the Company's government, would enable its landlords now to pay a tax with ease, which, under the violent restrictions and universal corruption of the last government, they could not do; and the progress of improvement, though they may even increase in extent, frequently decrease in proportion to the produce of land.—Canara, for instance, from the uninterrupted security she now enjoys, from the possession of freedom and the security of property, could better afford to pay the accumulated assessment imposed during the late government, than she could, what was collected under it.—In the first place, the landlords, from the rise in the price of rice, and every other grain or garden produce they cultivate, can pay their rent now from a much smaller portion of their gross produce, while the remainder yields them a larger sum than heretofore, in consequence of the trade being thrown open, are to be had much cheaper than under the two last, or even the Bednore government.—It may, beside the dearth of the greatest necessary of life, necessarily drawn, with its dearth of labour and all other wants, and that consequently the landlord's other expenses may be expected to increase in proportion to his profit from the rise in the price of the gross produce of his land; Canara, however, is so peculiarly situated, that it may be partly owing to this.—Every necessary but cloth, the country produces, and its rice is so way suffer this inconvenience; the wants of the people are certainly so few, that it may be bought after from every quarter, that the inhabitants have no occasion whatever, to be at the trouble of sending it to foreign markets, or seeking custom.—Foreign merchants even come and beg it of them; and these people seldom coming with empty vessels, it happens that much more of the people's cloth than is necessary, is brought into the country, than can be expended, and thence they can buy it frequently at prime cost, or at a very moderate increase thereon.—The natural rise in the nominal price of labour, indeed, caused by that in the price of rice, in few cases, affects the landlords, all of whom have a number of dairds or slaves, by whom they cultivate their lands;—the wages of labour are, in most common cases of husbandry, confined to a full sufficiency for the food and clothing of the labourer:—when it is paid in money, there must of course be a nominal rise, in proportion to that of the quantity, of food or clothing: the labourer can purchase these, with what remains, nearly the same in every change. When the labourer is fed from the produce of the soil, and clothed, as in Canara, by their masters, their real wages are the same, from one generation to another; though the nominal value of what they receive for their sustenance, may be greater one year than another, as some quantities of rice per day, and of cloth per annum, are given to every labourer now, as

See orig.

Extracts from Reports
respecting Land Te-
nures and Assessments
in Canara.

Extract from Report of
Collector of Southern
Division of Canara,
30th April 1801.

was customary from the earliest ages; and the landlords have the advantage of being able to purchase cloth now, considerably cheaper than at any former period; they have also more frequent opportunities, from the increasing demand for labour, of letting out such of their slaves as they have not in employ themselves. The instruments of husbandry are so simple in India, that they can scarcely be reckoned on; but cattle are something cheaper than in the Bydgnugger government. To every maganny there are village artificers, barbers, washermen, &c. to whom the landlord pays a certain quantity of grain per annum: this is not now increased to the landlords, though it is, in value, to the workmen; and is as an increase of pay. To them, money is rendered less valuable, in proportion to the smallness of the quantity of the greatest necessary of life, a given sum can command: but no other alteration in its value, has happened since the time of fixing the rekah; a coin, of similar weight to the Bahadry pagoda, was then in use, and of the same value, with respect to the other real or nominal coins of the country, as now.

Nearly all the waste lands of Canara, are lying close under the range of ghauts; which tract has, for more than a century, been continually plundered, and many of its inhabitants carried off, or murdered, by some rebellious chieftain or other, and the remainder reduced to a state of extreme indigence; and I fear it must naturally, therefore, take a considerable time, ere those few can acquire the means and confidence to extend their cultivation, or others can be induced to go and take lands in that quarter. All along the sea coast, as much land as ever was, is now in cultivation with paddy, and much more than ever was before known, converted into gardens. The number of lands, by the present, is greater than by the last general revenue statement, which is a proof how good and secure a property land is now considered. Under the late government, it was customary for persons to purchase and hold lands in the name of some opulent inhabitants, which gave a sort of security, and prevented any wretch, by bribing an asoph, or otherwise, from wresting it from him. Numerous landlords, in this and such like situations, have now come forward and proved their own right of inheritance, which shows they have no small confidence in the government under which they are placed.

I have before observed, that till the conquests by Hyder, land was universally sold at the average of ten years purchase of the net rent, and that any bought for more or less, was considered an invalid transaction. The industry of the people, however, in the course of a number of years, has so much increased the rents of some, and the oppression of government, so reduced those of other estates, that there are many now, not saleable; but those that are, fetch from ten to sixteen years purchase.

From general observation, I am inclined to think that, in the aggregate, the landlords may get about 18 per cent. and the under-tenants, 57 or 58, leaving the remainder, or 24 or 25 per cent. of the gross produce, as the land tax. In Mangalore, Polor, Buatwall, and Vettul talooks, however, I apprehend the landlords enjoy from 60 to 70 per cent. of their net rent, while their under-tenants also enjoy a large proportion of the gross produce. In most of the villages bordering on the range of the ghauts, or more than 20 miles inland, in proportion to its produce, land lets for considerably more than on the sea coast. Its distance from the place of export, may, in some measure, account for this; but it is otherwise to be attributed to an extraordinary indulgence the landlords found it necessary to afford their tenants, to induce them to remain in such jungly and unhealthy situations. In many cases, also, they have found it necessary to grant them *moolgucny tenures*, i. e. tenants for ever, at a fixed rent. This species of tenure, is nearly as good as a freehold. It descends from father to son, and from uncles to nephews, as the law of the inhabitants may be, from one generation to another. A tenant can in no case be ousted, but for non-payment of rent; and even in this case, not till he has been fully recompensed by his landlord, for every lasting improvement he may have made to the land. A tenant without heirs, may bequeath his tenure to any person he pleases; the general custom, however, where there is no issue, is, to adopt a son, or nephew, as successor, who has every claim the father or uncle had, with the consent of the landlord: he can also sell his property in such lands; and the purchaser stands in every way in the same respect towards the landlord as he did. Some tenures of this sort, are purchased, others are not; in the former case, in the event of the tenant's wishing, at any time, to give up his land, he may do so, and the landlord is bound to reimburse him for every lasting improvement made to the lands; as also, to refund any consideration he may have received at the time of granting tenure. The tenants may also have their under-tenants, or *challi guenies*, who hold in every way as *challi guenies* under land-holders. Any failure on the part of a *moolgucny* (under-tenant), is in no case a plea for keeping his superior landlord in arrear of his rent.

There are *challi guenies*, or tenants at will, who, by courtesy, have become tenants in perpetuity; these are such, as have held lands of a superior landlord for two generations or more;—in some cases, indeed, it has been extended to those who have held 50 years, and who, with the consent of the superior, have at different times made expensive improvements to their lands, or have levelled, or brought others into cultivation. Such lands are generally supposed to descend from father to son, for ever, at the original rent agreed on. The superior has the right, either to raise his rent, or oust his tenant; but it is universally considered a stretch of power, so unjust and illiberal, that it is seldom or ever resorted to; at any rate, before it can be done, the tenant must be reimbursed in full for all lasting improvements. This custom, indeed, which is also extended by right to all tenants at will for a year, even making improvements with the consent of their landlord, and, by courtesy, to those making them without his knowledge, is the grand fundamental system and prop of the Canara agricultural system, and is well worthy of imitation, either in other parts of India, or Europe. It alone may be said to have been the cause of half the land in Canara being brought into and kept in cultivation. On

On the death of any landlord, his successor is obliged, by usage, to observe all engagements he may have made, either with *challi* or *mool guenies*.

The rents of some tenants are paid in money, others, in grain, but at a fixed quantity; the former gain, in proportion as the value of the rice rises, because a smaller quantity of that article, will yield them the amount of their rent than heretofore the latter would gain if the price of rice was to fall lower than it was at the time their rent was fixed; but now they neither gain or lose, though their landlords gain, in proportion as the price of the commodity they pay in rises. These circumstances, also that of the number of *challi* and *mool guenies* under each landlord, are matters, which should have their weight in the consideration of any new permanent settlement, which may be ordered; as the rent of *mool guenies* can in no case be increased, in proportion to the value of rice, or otherwise. When it is paid in money, it follows, that all additional assessments, hitherto made, or to come, have fallen, and must fall, on their landlords alone. This has been the chief cause of every ease they can wish for. Those landlords, however, whose lands are farmed to *challi*, or tenants at will, have the option of raising their rent, either by commutating a money rent for one in kind, or by raising either, in proportion to the price of rice. I have not been able to ascertain the portions of each species of tion to the price of rice. I have not been able to ascertain the portions of each species of tenants, though I know the tenants at will are three times more numerous than the tenants for ever; all the latter originally held by some written agreement; where it remains, there can be no doubt of the validity of the tenure, which seems to have been granted only in ancient times, or in cases of landlords bringing a large tract of the country into cultivation, when they seem to have thought it necessary to grant such indulgences to new ryots. As, however, it has not been customary to grant new agreements on the decay of old ones, it happens that few ancient deeds can be produced, and the landlords, well aware of the advantage they will derive from converting a *mool* to a *challi gueny*, deny the authenticity of any copy they may keep, while the originals have generally been granted too long ago, to be proved. On the other hand, all *challi guenies* who have held more than a generation, urged long possession, as a proof of their *mool gueny* tenure; all who have held at one fixed rent for fifty years, might be decided such, and all under that period, as liable to be ousted; there would be no hardship in this, for it is reasonable to suppose that no landlords, especially pressed as they were, under the late government, would allow a tenant at will to cultivate a portion of his land at one certain rent for fifty years together, while his land tax to government was annually increasing.

When the rent of a landlord trenches upon the sum required for the necessary subsistence of the tenants, his failure will soon be equal, not only to the sum which is required to be deducted from that set aside for his maintenance, but to a much greater one; because, as he can now both pay his landlord's rent, and maintain himself only by diminishing the usual and necessary expenses of cultivation, the produce will also lessen and sink, at least to a half or third of its former amount, when his failure becomes irremediable, and the landlord's loss much greater than the original increase of rent. When the government land tax trenches on the landlord's net rent, in the same way, the same consequences must ensue; and to prevent the land tax so doing, the only effectual way is, to define a tenure and rent for the under-tenants of landlords, by which that of government can be regulated. Under-tenants holding in the state of security they do in Canara, carry improvement to the greatest possible extent: they are always able to pay their rent regularly to their superior, which enables him to do so likewise to government; the ensuring also, in this way, the high cultivation of the lands by under-tenants, in the event of a failure on the part of the landlords to government, his estates will always meet a ready and advantageous sale.

Extracts from REPORT of Collector of Northern Division of CANARA; dated 25th April 1802.

CIRCAR Lands, from the want of owners, are never so well cultivated as they would be, were they private; besides, they are, in general, worse situated in Canara for retaining water. A large reduction was therefore made by Major Munro, during his first settlement, to enable their cultivators to bestow more labour upon them; and the sum entered in column 5, is the increase in consequence. In columns 12 and 15, the greatest part of the increase appearing in the Cundapoor district, arises from false accounts having been detected. I have made no decrease column opposite to No. 8. in the increase, because there is no reason for restoring the full amount collected under that head. As much as necessary, only, will be returned; so that it is for the advantage of government to resume all remissions of this nature which, for several years past, has been literally a reduction of land-rent; for the same bank cannot be supposed to burst, or be overflowed, every year successively.

I now perceive I was too sanguine in expecting that the number of landlords, or rather proprietors, would be considerably increased this year. I naturally imagined, that as the ryots became more acquainted with our government, and, finding that their rents were not risen beyond the point they must have expected, that they would endeavour to secure the right of possession to their land, by demanding a *sannud* of the circar; but it has been proved by enquiries made during the course of the survey, that many of the *mool guenies*, or tenants for ever, are, in many respects, better off than the landlords: indeed, while rice is dear, as it has lately been, there can be no doubt of their being so. I likewise did not consider that the *mool guenies*, in order to become proprietors, must necessarily relinquish the

Extracts from Reports
respecting Canal Te-
nures and Assessments
in Canara.

Extract from Report
of Collector of Southern
Division of Canara,
30th April 1801.

Extracts from Report
of Collector of Northern
Division of Canara,
25th April 1802.

Extracts from Reports
respecting Land Te-
nures and Assessments
in Canara.

Extracts from Report
of Collector of Northern
Division of Canara,
30th April 1802.

lands they have so long cultivated, in order to occupy new, unless their landlords would consent to alienate such portion of their estates as was occupied by tenantry, in consideration of a nuzzeranah, or present: but land is too eagerly coveted in Canara, for us to expect that. The mool guenies are, in every sense, proprietors: but, as they hold their lands of landlords, the circar cannot interfere in their rent. Revenue may lose something, by their being so; but mool gueny has become a proprietor of circar land this year. Some of the circar guenies, or tenants at will, may occasionally desert their landlords, and become proprietors; but I conclude, that the increase of private estates in future, will chiefly arise from the affluence of some landlords enabling them to extend their old estates.

The sum in column 12 is owing to false representations of the ryots being detected: that in column 13 is the total avowed amount of melwassi enjoyed by the bramins of Cundipore for Fusly 1210 (1800-1) which is paid back in the column 23: but that in column 14 is newly discovered melwassi, and for which I am chiefly indebted to the vigilance of the Kham Was-sool and his gomastahs. The sums in the decrease columns, being occasioned by the reverse reasons to those in the increase, require no particular explanation.

This statement, from its intimate connection with the land-rent, has occupied by far the greatest share of my attention. I shall, therefore, defer mentioning the customs till the close of this letter, beginning with the principles on which the current year's settlement has been made.

As it was necessary to determine some point within myself, to which the rent of lands should be raised, that have had a portion of their rent excused lately, from various causes, in order to bring up the value of the depressed estates to the general level, I circulated the following Hukumnama among the aumildars, to serve as a guide in levying an additional assessment on the inhabitants this year; subject, however, to such alterations, as I might deem necessary on reaching the different districts.

1st. All those assessed at the full rent on the shist, with all its additions, to remain fixed, provided their ability is sufficient to discharge that rent punctually.

2d. In increasing rents this year, not to demand more than the rent of Hyder, and three-fourths of the additional assessments.

3d. In assessing lands newly cultivated, not to exact more than three fanams per pagoda this year, three the next, and four the year after.

4th. Lands paying the Bednore rent only, not to have more than one-fourth of the additional assessment laid on them this year.

5th. In assessing lands for which the owner had a cowle, to follow the rules contained in it.

My principal reason for circulating the above rules, was to guard against too sudden a demand of the whole or full rent, wishing to be the judge myself how far the cultivators could afford that rent or not; and the third clause is to prevent checking improvements; for if every field, newly brought into cultivation, was to be taxed according to its produce the very first year, it would discourage the landlords greatly. I hope the propriety of the above few rules will appear obvious; for to burthen those with the rent of Tippoo who never paid it before, and whose low rent, at present, has most probably been counterbalanced by the high nuzzerana, or purchase money, paid in consequence, would not only be incompatible with the permanent system, but would be carrying our rent much higher than government would desire to see it. After having determined the rent of each district, with the consent of the inhabitants, I always allowed a couple of hundred pagodas to be left in reserve, either to be collected or not, as circumstances happened towards the close of the Fusly, and advising the aumildar to be attentive in his collections from those who paid above 7 Rs of the extra assessment. In assessing the maganics situated near the foot of the Ghauts, I was careful not to exact too heavy a rent from the cultivators; and am happy to observe, that a great deal of extra cultivation has been brought to account this Fusly. An easy land-rent, for several years, will be the surest means of increasing the cultivation in those maganics, and counterbalance the inconvenience they must sustain in the disposal of their produce, by their distance from the sea.

Being resolved to ascertain, as correctly as I could, the various rates of rent paid by the inhabitants of the Northern Division, in order to form a standard for every district, deduced from the average rent paid by each, I have shown in the accompanying Statement, the number of people paying all the gradations of rent, from the simple shist to the whole of the additional assessments, by entering the rents under the class to which they approached the nearest, and which I conceive to be sufficiently minute to form a general idea of the land rent of any particular district. This statement is useful to me in many respects, but particularly in showing the ability of the cultivators below the Ghauts; for the Board will perceive that the land-rent is lighter, the further north it goes. Major Munro was so sensible of the difference between the districts of Honawer and Ankalah, and those situated to the southward of the Cundipore river, in point of fertility and population, that in the cowles granted to their inhabitants, the terms vary twice in Honawer, and three times in Ankalah. It also enables me to state with greater confidence, the plan I have in contemplation for assessing my division, the ensuing Fusly.

The rents of every individual having been adjusted this year with the utmost particularity (for they were almost all pronounced by myself) and having every reason to believe that the rents of old estates are not only sufficiently high, but incapable of bearing any addition,

addition, without discouraging all improvements, it is my intention, during my next circuit, to demand no increase which does not arise from the following causes, viz. newly-discovered melwassi land, the rents of which may have been concealed from the knowledge of the district cutcherries; circar waste cultivated, and waste upon estates; and in demanding rent from those heads, not to exceed the following standard or proportion of the additional assessments of each district; viz.

Cundipore	-	-	-	-	-	75 per Ct.
Honawer	-	-	-	-	-	50.
Ankalah	-	-	-	-	-	35.
Goobah	-	-	-	-	-	25.
Soondah	-	-	-	-	-	30.
Bunwassee	-	-	-	-	-	30.
Belghi	-	-	-	-	-	30.

And I shall give my reasons for each, in a few words.

The district of Cundipore is evidently much more populous and higher cultivated than either Honawer or Ankalah. Its chief seaport is more frequented than any other in Canara, except Mangalore. It exports the greatest quantity of rice, is situated directly opposite Nuggur ghaut, and commands a portion of the trade to and from Mysore, which may be expected to increase; and it is in Major Munro's opinion, as well as my own, the one of all others, capable of bearing the highest assessment. Honawer is in the next best condition below the Ghauts, and produces, besides rice, a large quantity of pepper and beetle nut; but its chief drawback is a thinness of population. Ankalah is, in the worst condition; contains less inhabitants, more overrun with jungle, and possesses fewer private estates than any district in Canara. In the northern part especially, they have little idea of landed property, except in gardens; and the whole of that district bears a great resemblance to Soondah. Soopa is the most jungly desolate district above the Ghauts, and produces very little pepper and beetle compared to Soondah, Bunwassee, or Belghi, which appear to me to be much the same in capability. Bunwassee is obviously the most open, and the best cultivated with rice lands, but not gardens.

By adopting the standard I have proposed upon those now paying a low rent, there would only be occasion to alter the rent of 4,097 individuals next year, instead of 8,652; the number remaining fixed in each district would then be as follows, and would increase greatly, every year:

	Total No of Cultivators in 1211.	To remain fixed in 1212.	To alter in 1212.
Cundipore	2,372	1,881	491
Honawer	4,065	3,429	636
Ankalah	3,711	2,600	1,021
Soopah	4,087	2,924	1,163
Soondah	1,056	688	368
Bunwassee	1,027	890	137
Belghi	945	664	281
		15,466	4,097

As the Board, in their proceedings on the settlement of 1210, have observed, "That the revenue will annually improve, not by an enhancement of the assessment, but by giving confidence that it will not be raised," they may probably conceive that I have deviated from the above rule, when I ought not to have done so. The moderate increase in columns 2 and 3 of Statement 2, will, however, take away all blame from me of that nature: for a moderate land-rent has ever been, in my mind, the surest spring of encouragement, and without which, a country can seldom improve. I know the Board would be most pleased to find my annual increase arising from the conversion of circar lands into private estates, and the cultivation of arable waste; but had I added no other increase to my present year's jummahundy, but what arose from those heads, the addition would have been very small indeed, and might have led you to suppose that a very different management obtained, in the northern division. It may safely be concluded, that, before any considerable portion of circar waste land can be brought into cultivation, the northern division must receive either a great addition of inhabitants, or a sensible increase to the wealth of the present number; because I conceive that abundance of waste lands are still to be found upon estates, especially in Honawer and Ankalah.

From the accompanying Survey Statements, it appears that Belghi is the lightest assessed in gardens, and Bunwassee in rice lands; and it is fortunate for the inhabitants of the latter district, that it is so, for a very large proportion of it, is totally unfit for gardens. Major Munro

Extracts from Reports
respecting Land Te-
nures and Assessments
in Canara.

Extracts from Report
of Collector of Northern
Division of Canara,
30th April 1802.

Extracts from Reports, respecting Land Tenures and Assessments in Canara.

Extracts from Report of Collector of Northern Division of Canara, 30th April 1802.

Munro supposes that the difference of customs being more in Belghi than in Soondah, prevents the cultivators in the former, from demanding so high a price for their produce; consequently to cause the profits in both districts, to be pretty equal; however, I am apt to suppose, notwithstanding the double duty in Belghi, that gardens are more valuable there than in Soondah, because the demand for the whole produce of the country is such (unless in times of disturbances) that I imagine the actual difference of the price is not so great as he conceived it. With regard to assessing Belghi the same as Soondah, it would undoubtedly be wrong to attempt it, because the amount that would be lost, by a diminution of the customs, would far exceed any gain in the land-rent. Even before the survey took place, I foresaw that the rent of rice lands in Belghi was very high, from the number who paid full rent; and I, therefore, added little or nothing to their cultivators this year, that I might make the assessment every where as equal as I could. I shall hereafter furnish your Board with a comparison between the rents of paddy fields and gardens above and below the Ghauts, by forwarding certain queries to Mr. Ravenshaw, to be returned to me. I can draw no comparison at present between the rents of this country and the Baramahl, from the want of correct averages of the latter; however, I believe it is well known that the rents here are much lower.

That they are sufficiently low throughout Soondah and Belghi, I am thoroughly convinced of, since my residence above the Ghauts; were they otherwise, I should certainly have had some convincing proof of it, before now. But of the complainants who came before me, not one in fifty was about their rent; they chiefly relate to debts, and petty transactions among themselves; very few are concerning land, which proves, I think, incontestibly, that the people are contented with the present assessment; and also, that land is not valuable above, as it is below the Ghauts. There are also certain leading points by which the person entrusted with the management of a country can judge of the wealth or poverty of its inhabitants; and the following, as they differ so much from what I have seen, or expected to have met with, deserve to be noticed:—First, the ease with which the settlement of every district is annually effected;—secondly, from their great litigiousness in points concerning land compared to any others, is a sure sign of its value, whatever may be the rent paid for it;—and, thirdly, from frequent indirect acknowledgements of their present comfortable state, corroborated by the opinion of my own cutcherry, who are most of them, natives of Canara;—and lastly, from there being scarcely a single town of any consequence, in which there are not a few new houses, and other signs of improvement, to be met with annually. I, therefore, do not hesitate to assert that the present year's settlement of the land-rent is a moderate one, throughout the Northern division; the amount of which will be realized in a few weeks more, with ease and certainty; and that it is by no means, above the abilities of its inhabitants.

Extracts from Mr. THACKERAY'S Report; dated 4th August 1807.

THE greater part of the lands in Canara are private property. The former, and present state of private property, has been so amply discussed by Major Munro, that it leaves me little to say on the subject. Original inscriptions on stone and copper prove the antiquity of this venerable institution. They consist of grants of ancient princes to pagodas, &c. granting the land-tax derivable from certain lands and villages; thus transferring the land-tax from the treasury, to the individual grantee: but the property in the soil was not granted, because not possessed or claimed by the prince, when he gave the absolute property in the soil; the sunnud expressly mentions the previous purchase of the right.

Although black books, papers, leaves, or even copper-plates, are often forged; yet these inscriptions, so generally found, could not have been forged; yet these are unquestionable evidence to the antiquity and validity of the institution.

The black books, however, are very curious records; and as inscriptions, black books, tradition, annual settlements, and revenue accounts, all concur to show what the ancient land tax was; to show that it was light and fixed, they show that the lands were private property. The sunnuds, and inscriptions on stones and copper, are to be found, in every part of Canara; in every pagoda; they, together with the revenue accounts, the black books, tradition, and the state of the country, afford undeniable proof of the antiquity of the institution. A complete investigation of these ancient inscriptions, would throw great light on the former state of the country, perhaps of the ancient history of India. The different princes of Bednore, Bijjanuggur, and even Mysore, never seem to have questioned the general rights of the people, though an arbitrary assessment, and individual acts of oppression, may have rendered some private estates less valuable.

The power to sell and mortgage lands, all along exercised by the landholders in Canara; the readiness of others to buy or take them, in pledge; show that the people at large, have a good opinion of the validity of the title. This practice prevails, indeed, in those provinces, where the cirkar is proprietor; but it is not so, in general. The culture they have bestowed on the land, shows that they confided that government would respect their rights; indeed this culture, as it has chiefly rendered the lands valuable, gives them a right in them, according to the general principles of natural justice. The attachment which they show to their estates, is a proof of the validity of their titles; and the rules which exist for the sale and mortgage and lease of land, show that it has been long private property. It may be said, that original grants conferring the rights of property to the primitive grantees, should

should be produced, that it should be shown what prince originally granted the land to individuals; but it may be answered, that perhaps in no country, at least in no country long settled and civilized, do such original grants or title deeds exist. The sovereign may have granted away escheated estates, or unclaimed lands, and such grants are to be found in Canara, and in Europe; but if the rights of individual proprietors at large, were traced up, or rather if private rights in certain lands were traced up, they would soon be lost in antiquity; and prescription would be found, the general original title. Deeds transferring land are to be found in Canara, and in England; grants conferring cirkar lands are forthcoming, in both countries; but perhaps, in neither country, original grants or deeds conferring or establishing the primitive right in private property in the soil, could be found; for they most likely, never existed. A man cultivated a certain field—mixed his labour with the soil—and in process of time, obtained a title, by prescription, which is the best of all titles. Indeed, no person who has seen Canara, or considered the subject, can doubt the antiquity and validity of the titles of the Canara landlords; and any government that should attempt to overturn it, would act like the French government when it confiscated the private estates of the nobility and church.

The land is frequently pledged; and is, generally speaking, deeply incumbered. One species of mortgage is, when the land is merely pledged, and the deeds and papers relating to it, are put into the hands of the mortgagee. This transaction is termed *Torradhi*. In this case, the mortgagee merely receives a quantity of rice equal to the interest due on his loan; but has no interference in the management of the estate. When it happens that the proprietor, not only being unable to pay the principal, also fails to pay the interest regularly, he is obliged to make over the land itself to the mortgagee, who takes possession, and becomes a fixed tenant, manages the estate, and pays the land tax; however, on receiving the full amount of his debt, he must deliver up the land. This transaction is termed *Bhogyalhi*, or pledge in possession; and is the more common kind of mortgage. Rules exist for the redemption of the land, and adjustment of the accounts. The proceeds of the estate, and the improvements which have been made, are usually settled by an arbitration. The general use of pledging land, renders the sale of it, less common; however, notwithstanding the aversion felt at totally alienating their ancient patrimony, there are many instances of actual sale. Land generally sells for from eight to twelve years purchase money, on the clear rent; near Bekul, they said, it only sold for four years purchase; though they admitted that they got about half the rent clear; that is, money laid out in the purchase of land, ought to bring ten or twelve per cent. interest. The inequality of the land-tax, and the distance from great towns, perhaps, makes the value of land, vary; in some places, it is not saleable. In some cases, estates bought ninety or a hundred years ago, for a considerable sum, would not, as the owners say, sell at all now, on account of the extra assessment which has been laid on, since the purchase. The land-tax is heavier than in the northern parts of Malabar, and land is perhaps more commonly mortgaged, which seem to be the causes of the higher price at which it is sold, in Malabar.

Land is leased to tenants at will, or to fixed tenants. The tenants at will usually pay a certain quantity of rice, or sometimes money, upon the quantity of seed supposed to be required to sow the land. The lands are classed into first, second, and third sort; and each field is reckoned and called a field of so many morahs. Though the proprietors have power to turn out or raise the rents of the tenants at will, they seldom do so, but go on content with the customary rent. The rent lies between one-fourth and one-third of the gross produce; but in general, near one-half, I should imagine seldom more than one half, seldom less than one third. Hands and stock are scarce; as the country gets more populous, rents may be raised.

The fixed tenants are a kind of sub-proprietors, and are, in some respects, more independent than the proprietors from whom they hold. Major Munro has described the two tenures of *Nair Moolgueni*, and *Shud Moolgueni*; so that I need say little on the subject. These fixed tenants, sometimes again let out their estates, to tenants at will. If the fixed tenants die without heirs, the land reverts to the original proprietor. The landlord and tenant sometimes dispute about the nature of the tenure, the landlord asserting, that he is merely a tenant at will; the tenant contending, that he is a fixed tenant; and the general loss of deeds and written documents renders it a doubtful question. The jealousy which must exist to produce these kind of disputes between landlord and tenant, would afford one way of ascertaining the rent. Few *moolguenis*, or fixed tenants, have, it is said, been created since the Company's government. This is attributed, by the collector, to their confidence in our government;—this is one cause; and the increasing stock of the landlord, which enables him to cultivate more of his own estate, is perhaps another. The *moolguenis*, or fixed tenants, have not been obliged to contribute any thing when the proprietor has been extra assessed: however, I should think that they ought to contribute in the same manner, in proportion to the value of their estates. On the whole, the state of landed property is nearly to find its level on the fixed tenants. The property in the soil rests in individuals, or rather in the same, in both these provinces. Transfers, mortgages, and successions to lands, are generally regulated on the same principles, and by similar rules, except where violence may have rendered property less valuable, or the different rules of cast and place, may occasion different customs. Land is valuable

Extracts from Reports, respecting Land Tenures and Assessments in Canara.

Extracts from Mr. Thackeray's Report, dated 4 Aug. 1807.

Extracts from Mr. Thackeray's Report, dated 4 Aug. 1807.

Extracts from Reports, respecting Land Tenures and Assessments in Canara.

Extracts from Mr. Thackeray's Report, dated 4 Aug. 1837.

valuable in proportion to the clear rent, and loses its value when the land-tax comes to absorb the whole rent. Under the Mysore government, few landlords chose to pay the full extent of their property, and some part was held in the name of a relation. Some private lands are held in the name of pagodas, because church lands are favoured; and some lands were held in the name of one person, who managed for several co-partners; and some lands were held by the revenue servants, under feigned names, to avoid suspicion.

The great difference between the land in these two provinces, and those in other provinces, is, that here, it is vested in individuals;—there, in communities. The villages above the Ghauts are like corporations, communities, municipalities, republics, who are the proprietors of the whole lands of the villages; at least, they and the sarkar share the quantities of property between them. They have cleared and cultivated the village lands, time out of mind; and there is none but the sarkar who can claim any share in the property from them. The village community only wants a fixed land-tax, which shall leave them some part of the rent, to become joint proprietors of the village lands: they are at present, however, only common tenants, because, in most places, the government draws the whole landlord's rent. If the government exacted the whole rent from Canara and Malabar, the present proprietors would not be common, but individual tenants.

From the earliest times to the middle of the fourteenth century, the land was assessed at a quantity of rice equal to the quantity of paddy supposed to be necessary to sow it; so that a field which required 10 kandies of paddy to sow it, paid a land-tax of 10 kandies of rice, which was paid in either money or kind.

Between the years 1324 and 1347, Hurrehur Roy, king of Bijanuggur, made a new assessment, on the principle laid down in the shaster, where the produce is supposed to be to the seed as 12 to 1. Agreeably to this computation, he supposed that $2\frac{1}{2}$ katties of seed yielded thirty katties of paddy, which he divided as follows:

To the landlord	- - - - -	$7\frac{1}{2}$ or 25 per cent.
To the labourer	- - - - -	15. or 50 per cent.
To the sarkar	- - - - -	$7\frac{1}{2}$ or 25 per cent.

and still following the shaster, he divided the sarkar share as follows:

To the sarkar 1-6th of the gross, or	- - - - -	5
To churches 1-30th of the gross	- - - - -	1
To Brahmins 1-20th	- - - - -	$1\frac{1}{2}$
	- - - - -	$7\frac{1}{2}$

This settlement was concluded upon a rough estimate of the quantity of seed usually sown, and it remained without any alteration, till the country was transferred to the Bednore government about the middle of the seventeenth century; the Bednore government had levied an additional 50 per cent., and in 1660 the Bijanuggur and Bednore assessment together, formed the shist or standard, which amounted,

In Canara	- - - - -	2,02,229 29 47
In Soondah	- - - - -	44,393 20 45
Total standard shist	- - - - -	2,46,623 14 12

This remained for near a century, the land-tax of Canara; but in the eighteenth century, the Bednore government laid on additional cesses, and raised the land-tax to

Hyder laid on an extra assessment, and raised the revenue to	- - - - -	3,14,007 4 52
Tippoo, by extra assessment and new heads of revenue, raised it to	- - - - -	5,32,202 4 17
But in the additions never likely to be collected, amounting to	- - - - -	8,68,678 25 16
	- - - - -	2,52,589 22 76

Leaving Tippoo's assessment - 6,16,089 2 20; of this sum, the shist or standard came to 3,59,752. 32 35; the rest consisted of impositions and extra assessment.

This sum was however merely a nominal assessment; for he never collected more than 4,73,550. 3. 12., and of that, about 25,938 arose from the sale of gram, and items not properly of land revenue.

Major

Major Munro took this settlement as the basis of his assessment of Fusly 1209; he added some fresh items and new heads of revenue, but deducted 1,50,940. 4. 30. on account of waste land, heads of revenue lost, and the balance constituted the settlement of Fusly 1209, and amounted to

	- - - - -	2,84,604 28 45
Of this sum the ancient shist was	- - - - -	1,53,458 80 39
Shamul, or extra assessment	- - - - -	16,580 — 67
New heads of revenue	- - - - -	19,595 10 2
Village taxes	- - - - -	4,65,148 33 64

The collectors of Canara have ever since gone on, lowering or raising the rent, according to circumstances. Upon Tippoo's standard, each ryot's payment to government consists of two parts, *shist* and *shamul*. The *shist* is the old land-tax, and is easy: the *shamul* is the extra assessment, which is sometimes more, sometimes less, than the *shist*. Few individuals pay the full sum, including *shist* and *shamul*; but while the collector keeps the full standard, 6,16,089. 2. 20. in view, the ryots have to look forward to pay it, according to the *Kytaghiz*, as it is termed. This standard is too high; but the annual settlement is made with a view to it, and the amount is regulated by circumstances.

It may here be proper to observe, that though the standard of Tippoo be too high for the country, yet that the settlement of Fusly 1209, was concluded, and regularly collected, under great disadvantages. Canara had been almost desolated by many years of oppressive government; and latterly, by the confusion which the war with the English had occasioned. Major Munro was appointed collector after the fall of Seringapatam, and did not enter Canara till late in 1799, when the Mysore troops were still in possession of the forts, which they did not give up for some time, until a force had entered and laid siege to the fort of Jumalabad. No sooner had they evacuated the province, than Dhoondia's people took possession of the country above the Ghauts; and several adventurers sprung up in different parts of the country, who occasioned great confusion till the middle of 1800. Some of the adventurers seized and took the strong fort of Jumalabad; others got into other districts; and a general scene of confusion, if not civil war, took place. Notwithstanding all this confusion, and the low state to which former bad governments had reduced the province, the revenue of Fusly 1209 was collected, and the people, so far from murmuring, universally supported the collector, and enabled him to seize or drive out the adventurers who had occasioned so much trouble. The people paid the revenue regularly, and turned out, with arms in their hands, whenever there were intruders or disturbers of the peace, and by their own exertions, restored order.

Major Munro proposed a reduction of 36,164 pagodas from the settlement of Fusly 1209, calculating all the circumstances of each district, so as to reduce the assessment, where it was heavy, and generally equalize it. He thought it difficult to ascertain the landlord's rent, and proposed this mode of reduction, which he considered necessary to give that spirit to agriculture, which former ages never saw. His opinion seems to have been justified by experience: the Fusly 1209 settlement has been, in some measure increased; and though the country has improved, those rapid advances which a reduction might have produced, have perhaps not taken place.

Appendix, No. 25.

Extracts from REPORTS respecting the LAND TENURES in the CARNATIC and MYSORE TERRITORY.

Extract REPORT of Collector of SOUTHERN POLIGAR PESHCHUH; dated 29th December 1800.

Extracts from Reports respecting Land Tenures in the Carnatic, Tanjore and Mysore Territory.

Extract Report of Collector of Southern Poligar Peshchuh; dated 29 Dec. 1800.

IN a former part of this Report, I expressed my intention of offering, for your consideration, some reflections upon the introduction of the Permanent Settlement in these countries. Those observations will have no reference to the system itself, more than to express that respect, which must be universally felt for the enlightened principles upon which it is founded, and especially by collectors, who, with hourly experience of the disorders and embarrassments of the present modes of finance and justice, cannot but anxiously desire and promote a system, which brings relief from these evils, and places the honour, security, and advantage of the Company's government, upon the only solid basis on which it can rest,—the happiness and prosperity of the people.

91. The observations I have to offer, apply exclusively to the opinions entertained, as to the right of property in the lands of the country in general, at the present day: opinions, which claim to be attentively considered, before changes, founded altogether on the faith and force of them, are finally determined on. I understand it to be a fundamental principle to the introduction of the new system, as defined in your instructions, that all lands denominated pollams, are the lands of government; and that all the lands denominated pollams, are the lands of the poligar;—that the proprietary right of government in the havelly lands, is to be sold in perpetuity to any natives who may wish to buy them; and that the proprietary rights of the poligars, are to be confirmed to them, in the most full and solemn manner;—and though reservation is made, that in confirming the rights of zemindars or poligars, the ascertained rights of talookdars or other individuals (for a description of whom, I am referred to an extract from the Bengal Regulations) shall not be violated; yet in the havellics, no such reservation is particularly expressed; and upon reference to the Bengal Regulations, for a description of the nature of those rights, which the zemindars were to respect, the reservation does not appear to me to be intended so far as is necessary in these countries (whether havellics or pollams), to secure the legitimate ends of the system, the confidence of the people, and the maintenance of internal order and peace.

92. As it is, in every point of view, of the highest importance, that the nature of the rights to be ceded to the proprietary land-holders, be thoroughly understood, before the lands are sold, I shall first explain the nature of the tenures under which all the lands in the Tinnevely pollams, in Rammad, and in the Shevagunga district, from mannikums and church lands, may be comprehended.

First, Villages of the *agrarah vadiy*, or villages of which the absolute proprietary right is chiefly held by Bramins: Secondly, Villages of the *pundarah vadiy*, or villages of which the absolute proprietary right is chiefly held by soodra inhabitants: Thirdly, Villages which, having gone to perfect waste, soodra inhabitants were invited to occupy and to cultivate them.

93. First, Of the *agrarah vadiy*:—This tenure usually takes its name from the Bramins, not only from their being inhabitants of the superior cast, but from the village being originally bestowed on them; and because they possess the chief authority among the inhabitants.—It has been acquired in various ways, but chiefly, it is presumed, by rulers, or other personages of rank and opulence, giving them originally as endowments to communities of Bramins; and by buying them from others, for this particular purpose. This property has of course, in the lapse of many years, undergone many changes, and has been invariably transferred, sold, and purchased, at the pleasure of the owners. It is essential to the validity of every transfer, that it be sanctioned and authenticated by every individual concerned in the property of his village.—The property itself, is denominated *pung* or *bangham*, literally signifying, share and proportion. Four of these pungs, constitute what is termed a *caray*, and each village is said to consist of so many pungs, and each individual share, of so many caray, more or less. The right of property, in the proportion of these shares, is ascertained in the village *kosham*, which is an accurate register of this property, in the same manner as the *gyarum* account of its lands. The right of *caray* rarely conveys a right to any proprietor, to any specific spot of land in perpetuity; and whenever this practice prevails, it seems a departure from the original institution. The property of the whole village, is common to the whole number of proprietors:—Every trans- action of revenue; every matter of loss and gain, is common to them all, to the extent of their respective shares; and as they are all jointly, and separately, responsible for the revenue of the village, according to the strict construction of their tenures, so they are all alike equally entitled, to any emolument or advantage which may arise therefrom. So tenacious indeed, are they of this established right, of every village benefit being in common; that a sort of lottery takes place, at stated times, to make a new distribution of village

village lands, by which they change owners for a certain period, until the lottery is renewed. By this means, they generally continue to pass from one proprietor to another, so as to exclude effectually indeed the right of any particular spot, but to establish the right of the general body, to the whole village in common.

94. Secondly, Villages of the *pundary vadiy*. Though the natives invariably make this distinction, it appears, in fact, more a distinction of cast than of tenure, since the difference is characterized by nothing more, than that the influence of Bramins, and their property, predominates in the *agrarah vadiy*: the former rarely allowing soodras to intermix in their villages, for fear their importance and estimation, as a community of Bramins, may be diminished by a connexion with such inferior parties; and on the other hand, the soodras are carefully and zealously avoiding the admission of Bramins, however small, as their property would draw to them too much consideration, usurp all authority, and invade their rights. This mutual suspicion and jealousy, together with religious distinctions, has therefore occasioned that separation of the sale of transfer lands, was so powerfully served, and has had force to prevent, what the sale of transfer lands, was so powerfully calculated to bring about,—the indiscriminate existence of casts, in the property of villages. For your special consideration, I shall here annex the translate of a bill of sale from one ryot to another, upon the occasion of disposing of one or more shares in a village of the *pundary*, or *agrarah vadiy*, and accompanying, you will find translations and copies of similar accounts.—The deed usually commences with a specification of the day of the week, the age of the month, and year of the *Malabar andoo*, or cycle of sixty years; the year of the *sawiyaganah sagaratham*; and the *calyogum oras*; together with the auspicious and happy position of the celestial bodies; and then commonly proceeds, in terms to the following effect:—"I, A. B. of the village of C, containing twenty-eight shares, do hereby execute to D. E. of the same village, this deed of sale; that is to say, having sold to you, in this village, one share of my own six shares therein, I do hereby execute to you this deed of the full and absolute sale thereof; and you having further paid, and I having actually received, one hundred chukkrums, duly shroffed, in full value thereof, you are accordingly, to the extent of the share now transferred and sold to you, fully to possess and enjoy all nunjah, punjah, islands, water, stone, topes, jungles, riches, treasure, and every well which sinks beneath, or every tree that rises above, the earth; with every general benefit, of every sort, from father to son, through every generation, as long as the waters of the Canvery flow, vegetation lasts, or until the end of time; with the fullest liberty, likewise, of alienation by gift, bequest, sale or otherwise; I do hereby may you enjoy all prosperity therewith.—This, with my fullest approbation, I do hereby execute to D. E. this deed of sale, which is written by Pernal Puly, village Conicopoly; and this requires authentication from all the other proprietors of the village.—Signed—A. B."

95. This document contains within itself, the best evidence of the sense, which the natives entertain of the right acquired, or alienated, under its sanction, by the comprehensive and absolute terms in which that right is defined; and nothing remains to be marked, but that while the style is not the style of the present times, so the adoption of such a deed, must have been the consequence of the universal acknowledgment of the right it is meant to convey.

96. Thirdly, The last general division comprizes all those lands, which the inhabitants are not considered as at liberty to sell. They unquestionably form a very large proportion of the country, and are generally occupied by soodra inhabitants. Though frequently confounded with villages of Hindoo prosperity, these villages were in- ferent. Whether in the early periods of Hindoo prosperity, and escheated to the state, on the demise of individual property, like the *pundarah vadiy*, and escheated to the state, on the demise of all the proprietors; or whether they were barren wastes, before the inhabitants, who now occupy them, were invited to cultivate; it is not possible to ascertain; or, if possible, would any benefit result from it?—It is sufficient for us to know, that the grounds thus occupied, from the time that they were divided among the first settlers, have, in most cases, continued to pass from one generation to another.—That the land of each inhabitant is as well known as his house; and that it has never been customary to disturb his possession, as long as he yielded to the ruler of the country, a certain share of his labours. The distinction of these villages, from those of the genuine *pundary* and *agrarah vadiy*, consists in their not being purchased, and in there being no practices prevailing in them, of punge, carays, or *rashum*, for the lands of the village in general; or any right, indeed, in the inhabitants, to dispose of, or alienate in perpetuity, the lands they occupy, as is possessed by the proprietors of the *pundary* and *agrarah vadiy*.

97. From year to year, each ryot cultivates his own land, unless distress come upon him, or the supply of water be partial:—In the one case, he leads or mortgages his right of cultivation to redeem it, when he has again the means; and having determined the extent of land that may be cultivated, from the quantum of water in the tanks, it is apportioned out to each inhabitant, according to the extent of *nunjah* land possessed by him in the village. When the crops have been cut, every inhabitant again returns to his own lands.

98. In explaining to you the nature of these tenures, I have not sought to avoid detail, assured that your solicitude to be thoroughly informed of every difficulty to be avoided in the permanent settlement of these countries, will prompt a favourable construction of any apparent prolixity in the details transmitted to you of their present actual state.

Extracts from Reports respecting Land Tenures in the Carnatic, Tanjore, and Mysore Territory.

Extract Report of Collector of Southern Poligar Peshchuh; dated 29 Dec. 1800.

Extracts from Reports
respecting Land Te-
nures of the Carnatic,
Tanjore, and Mysore
Territory

Extract Report of Col-
lector of Southern Po-
ligar Peshcush; dated
29 Dec. 1800.

99. In tracing their past situation, it is not to be discovered, that during the revolutions of many ages, from the reign of their first princes, until the final downfall of the Hindoo authority, any questions ever existed, in any stage of the Hindoo history, as to the right of the people to the lands of the country, excepting villages or lands totally transmitted to them, from the most remote era, down to the present time, without interrupting their universal acknowledgment; and in the repositories of their history and their laws, we find the right of the people, to property in lands, repeatedly acknowledged and preserved.

100. It has been the custom to consider the Hindoo governments of old, despotic, and regulated solely by the arbitrary will of the reigning prince:—theoretically received, they were so; but in practice, they had little of this character: the ordinances of their religion, had generally the force and effect of laws; and in their operation, they were beneficent and just.—Even when the country was, in later times, ravaged by musliman armies, and the adoption of the laws of Mahomed into the Hindoo jurisprudence, created universal confusion, and engendered continual differences in the decrees of justice, no fundamental, material innovations took place in the right to landed property (however grievous the public assessment often proved) such as I have described; and the privilege of tilling the globe which he first broke, and brought into fertility, it has never been the custom to take from the poorest cultivator, as long as he duly yielded the public share. It is true, that infringements of this right occur more frequently in Shevavunga, and in the Tinnevelly poligams, than elsewhere; but the frequency of them, has not altered the general sentiment of their injustice.

101. Reflecting, therefore, upon the past and present circumstances of the country, it appears to me indispensable, if we seek to conciliate the affections of the people to the new system, and to ensure its stability, that the right of property in the pundarah and agrarah vadiky, be fully recognized; and that the ryot, duly yielding that share of his labours which it has been customary for him to cede to the state, be secured in his possession. The adoption of these suggestions, produce two inconveniences: First, considerable detail. Secondly, less inducement to principal landlords to purchase. The detail would arise from the division of the lands of the agrarah and pundarah vadiky amongst the several proprietors of the villages, in order that each man's portion might be made responsible for the jumma assessed upon it; but if the village, and all the proprietors, were declared answerable for the whole jumma, such separation of interest would not be necessary: and this plan has the advantage of assimilating to past usage. It may be urged, that the country has not flourished under these tenures; and that past usage, is the worst guide that can be followed. The reply to this objection, is anticipated in your board's remarks:—want of improvement cannot be attributed to the imperfection of tenures, but to that worst of all evils, a variable assessment, which has and must for ever prevent land from obtaining its due value, and extinguish every incitement to improvement.

102. Secondly, In regard to the diminution of inducement to the natives to purchase. There can be no doubt that they would be more desirous of becoming principal landholders, if they were authorized to allot, appropriate, and to dispose of the cultivated lands at their own pleasure: but (independent of the just claims of the lower tenantry to the fields) policy requires that no such right, should be given to them. The depravity and chicanery of the native character, does not need any illustration: we know that when they can obtain immediate advantage, they will not act, for distant good; and that it is hence indispensable to the success of the new system, that they can reap no benefit, by defeating it. If a native were put in possession of several villages, with the same right as landed proprietors possess in Europe, his first business would be to take all the best lands from the old ryots, sell them to new settlers, receive as much as he could of the produce of the year, and then fail; leaving to the Company, as security for their revenue, villages worse cultivated than when he received them, and inhabited by strangers, instead of the thrifty and judicious peasantry, whose unceasing labour would soon enrich themselves and the state, if they were certain of reaping the fruits of it. But this can never be accomplished, unless the ancient ryot be secured in his right of occupancy and cultivation, subject only to such demands from the principal landlord, as custom authorizes, or to such other written engagements, as he may voluntarily enter into. To this reservation, I can myself see no weighty objection; but I submit it for your consideration. It is true, that whatever tends to discourage the employment of capital, in the improvement of the country, is to be regretted; and this, the limitation of proprietary right may do, in a degree; but the ease and security of the cultivators of the soil, is the paramount consideration of a permanent settlement; and I should think that the expectation of bringing the waste lands into cultivation, of which the proprietary right may be wholly given to the principal landlord, and to the poligar, will be a sufficient inducement to many men of substance to employ their capital in agricultural pursuits.

103. If it should appear to your board, that I have judged unfairly of the rapacious spirit which is likely to govern the conduct of the poligars, and of the principal landholders, towards the inferior ryots, provided they be left at liberty to dispossess them, your observation need only be called to the policy which has long prevailed in the Tinnevelly poligams, and in Shevavunga, where, in every fertile village, will be found melancholy proofs of the spirit itself, and of the pernicious effects which result from it. To seize all the best lands of the country, for their own farms, or the farms of their dependents, and to be utterly indifferent to the desertion of the most useful inhabitants of the country, is an imputation

putation from which few can be excepted, and little need be said to prove the miserable state of agriculture in their hands, compared to that conducted by a laborious peasantry, of whose services they have been so little provident. In Shevavunga, the evil still exists in all its inveteracy: but it is gratifying to me to observe, that many of the poligars are endeavouring to repair its consequences, in their pollams, by a greater attention to cultivation. This salutary change in their habits, has been effected by the additional peshcush collected from them in the last year: and I take this occasion of requesting your authority to confirm this disposition, by renewing the same engagements for the present:—more they would be unable to pay.

Extract from REPORT of Mr. HARRIS, to Committee at TANJORE, dated 9th May 1804.

Extracts from Reports
respecting Land Te-
nures in the Carnatic,
Tanjore, and Mysore
Territory.

Extract from Report of
Collector of Tanjore;
dated 9 May 1804.

7. I hereunder describe the stations of the tenantry:—

8. The persons constituting the tenantry are called *meerassadars*.
9. The station of a *meerassadar*, is essentially the same as that of an agricultural farmer in Europe: several circumstances, from custom, occasion a difference between them, and are strong and remarkable. I need mention here only three of those circumstances.

10. First, In Tanjore, a *meerassadar* disposes of his station in any manner he pleases. He disposes of it, too, and quits it, without being bound to give to any one, notice of his transfer and departure. Like him, his successor superintends its cultivation, and pays its revenue. Government know nothing of his relinquishment; and if they knew of it, they would not care about it here, as in Europe. The proprietorship of the land, belongs to the government, or to the landlord; and he who is entrusted with the duty of making it productive, lives upon it, and cultivates it, so long as he pays its revenue, and no longer. But this occupation of it, while the superior is satisfied, has been converted by the *meerassadar* into a right. They have made the right, a property; and they retain, sell, lend, give or mortgage, according to their inclination, the whole or any part of it.

11. Secondly, almost every where in Tanjore, the labourers under a *meerassadar*, have a proportioned share in the produce of his land. They are called *paragoodies*: and that share is therefore called *paragoody warum*. In some few places, a *meerassadar's* labourers are slaves, and he allows them, not a proportioned share in his produce, but a daily allowance in money or grain. Therefore the *paragoodies* are interested in every crop: but the slaves do not care whether it be a good or bad one. The *paragoody warum* to the *paragoodies*, and the allowance to the slaves, are granted for the labour of cultivating. In every other work, the *paragoodies* and slaves are alike, and are considered as *coolies*. When employed on the *circar waramut*,* they receive from the *circar*; and when employed on the *codeemaramut*,† they receive from the *meerassadars*, daily hire, at fixed rates. There are some *meerassadars*, but still fewer even than those engaging slaves, whose land is cultivated by their own labour, and by that of their relations.

12. Thirdly, attention is here required only to those *meerassadars*, whose labourers are *paragoodies*, and who are nearly the whole tenantry of the province. In every country, and in every profession, it is usual for the master to find the stock, and for his servants to do the work: but in Tanjore, and in agriculture, the servants do the work, and find the stock too. Therefore, if any calamity fall on the stock, the loss elsewhere, only diminishes the property of the often wealthy master; but it here destroys the whole subsistence, and chattels of the impoverished servants. Every accident stops, and every misfortune kills, their industry. The cultivation which, being the source of general life and property, is made in better conditioned countries, to rest on the capital of an established class of men, depends, in this province, on the rude, broken, and fleeting materials of the lowest of mankind. The cattle, seed, and all implements of husbandry, are purchased and maintained by the *paragoodies* alone. From this circumstance, it may be supposed that the share enjoyed in the produce by these people, is large. In other parts of India, when its *meerassadars* supply have been able to obtain, a village is in its ordinary state, when its *meerassadars* have in it, land stock to their land, and cultivate it, either by the labour of themselves and relations, or by that of slaves: and a village is in an unusual state, when some *meerassadars* give up their cultivation too extensive for them fully to manage; and when others entirely give up their cultivation, and engage on the spot, or at a distance, in manufactures, commerce, or the service of government. On such occasions, those who have more land than they can cultivate, as the full return of their stock and labour, from what they would from agriculture. Both these descriptions of people, therefore, regard the land they are unable or unwilling to cultivate, as a possession which they have no longer a natural right to hold, and resign it. They call in *paragoodies*, to whom they deliver it over, with the entire labour, expense, risk, and profit of cultivating it, reserving out of its crops, only a small *tondewarum*, sufficient as an acknowledgment that they are the owners of it, and may resume it when they please. In Tanjore, the assessment is never more, but often less, than 5 per cent. of the net produce. Under the name of *paragoody* signifies, indeed, those to whom land is relinquished; but this is the ordinary and settled state of the province: and the *meerassadars*, instead of being contented with 5 per cent. on the net produce, claim and receive nearly half the *codeewarum*. The said *codeewarum* varies between 50 and 60 per cent. and they receive from 23½ to 26½ of it. At present, the *codeewarum* varies between 50 and 60 per cent. and they receive from 23½ to 26½ of it. Of these *meerassadars*, nearly all engage in no business, and

Share of the tenantry
in the *Codeewarum*.

The share of the tenantry and of their labourers, in the net produce, either of the *majah* or the *panjah*, or of the *sorahyem*, or fruit and vegetable land.

* Repairs performed, at the expense of the *Circar*, to the small channels, and to the banks of the paddy fields.

† Repairs performed, at the expense of the tenantry, to the small channels, and to the banks of the paddy fields.

Extracts from Reports respecting Land Tenures in the Carnatic, Tanjore and Mysore Territory.

Extract from Report of Collector of Tanjore; dated 9 May 1804.

sic in orig.

The share borne by the tenantry in the expense of the *mayen zabita*, or ordinary and permanent servants of the Circar.

the few who resort to any manufacturing, commercial, official, or military profession, enjoy not only the income of it, but the said exorbitant portion of the produce of the land, which they have abandoned to the labour of others. However, they have some functions which it is necessary to describe. According to their present situation, to pay for the *codemamut*, and the field lakes, and to see that the cultivation is properly performed, is their peculiar natural and permanent duty; but instead of performing it, they use their endeavours to prevent its being done by the orders and every assistance of the Circar. This they do, on account of their contentions, vice and indolence, and principally, because, before the establishment of a rent, they wish their land to yield little, so that the future tax on it be low. They too it is, who pay the regulated *naustellavoo* and *batta*: but these expenses now are only temporary, and after this Fusly, will cease. It is they also, on whom all exactions fall; but they at present submit to none, which they do not pay out of some fraud on the Circar. Under the Maharatta government, they were heavily oppressed. In their actual state, they may be looked upon, as men between farmers and landlords, who have raised themselves above the labour and expense of cultivation; who are too idle even to superintend it, and too avaricious to pay for its small works; who obstruct it, by their contentions and policy; who are willing instruments to the public servants, for the plunder of the Circar revenue; and who, differently from the custom of every other country, even in India, consume nearly half the subsistence which should go to the strength and population of the most useful class of the people. This peculiar evil arose from the peculiar heaviness in the tyranny of the late Maharatta system. Without relieving themselves from the expense, and taking a large portion of the profit of cultivation, it was impossible for the *meerassadars* to bear the injustice of government. The evil, as it sprung from a defective system of administration, has diminished, and is likely, of its own accord, to fall, during the progress of an efficient one. Violence appears not necessary. During the period of my service, nothing has been taken from the *meerassadars*. On the contrary, they have received numerous and material benefits: but I have assigned a large portion of those benefits to the *paragodies*. These people will thus acquire a sense of the right of stock and labour. The future renters, whoever they may be, will perceive and demand the right of rent. The *meerassadars* must become either labourers, farmers, or land-holders; and their present station, which entitles them to neither of those names, cannot but experience, in the natural course of events, a gradual dissolution. This peculiarity alone seems sufficient to account for the extraordinary degree of vice in Tanjore. The power of the *meerassadars* to acquire property, without working for it, evidently gives them leisure to increase it, according to their education, by fraud and violence of every kind.

13. The *meerassadars*, like other natives of any property, seem to record, with invariable constancy, every thing they receive or issue, whether it be money or a commodity, a gift or a payment, a bribe or an exaction, and an earning or a robbery. Such is their propensity for committing to writing every thing regarding their land, that they provide, in favour of all disbursements made in their villages by government, the same remembrance, from generation to generation.

14. Yet the style of these records is irregular, confused, and, to Europeans, often unintelligible. A *meerassadar*, when he sells or abandons his possession, often uselessly carries his accounts along with him, and when he dies, they are perhaps no where to be found. To deprive relations of the full share due to them in his estate, and to keep from government a knowledge of the value of his land, and of his thefts, he confines, with the most jealous care, his accounts to his own perusal. He usually has a false set, depreciating his property, and omitting his plunder, ready to show, when called upon to answer a charge of embezzlement.

Extract from general REPORT of Board of Revenue at Fort St. George; dated 1st August 1805.

Para. 279. On the *meerassassee* tenure, as existing in Tanjore, we had frequent occasion to address your Lordship. The rights of the *meerassadars*, or *ulcudies*, and *paracudies*, in Tanjore especially, were particularly explained by Mr. Harris to the Committee, in his Report of the 9th May 1804, and forwarded to us by your Lordship, under date the 22d Sept. last. The tenures under which the former respectively held their lands, were explained by Mr. Wallace to be, first, *yekab'hogum*, or individual possession: when the whole lands of a village belong to a single person, who cultivates them, either by himself or servants, or entrusts them to *paracudies*, by which tenure, 1,807 villages are held in Tanjore, the *yekab'hogum* proprietor is at liberty to dispose of either the whole, or part of his right of cultivation, by sale or otherwise, at his pleasure. If he dispose of a part only, the tenure becomes *palab'hogum*, or separate possession.

280. The second description of tenure, refers to lands divided between two or more individuals, who are each answerable to the state, for the amount of revenue derivable from their portion respectively, which they cultivate in such manner as they think proper. Of this description, are 2,202 villages. The *palab'hogum* proprietor possesses the same rights in his share, as the persons holding under the preceding tenure, do, in whole villages.

281. The third tenure is called *sama'dayum*, or possession in copartnery, under which the lands of a village are held by many *ulcudies*, who may cultivate them jointly, may commit them to one of the partners, or, by general consent, may call in *paracudies*. In either case, the produce is divided among the *ulcudies*, in proportion to the respective shares they hold: and they are jointly answerable for the public revenue of this description. There are at present, 1,774 villages in the province.

282. The

No. 25.] The Affairs of The EAST INDIA COMPANY.

282. The land proprietors, among whom the villages composing the district, amounting in all to 5,783, are divided, were stated by Mr. Wallace, to be of various casts and description. The Bramins he computed at 17,149. The Shudras, including Hindoos and Christians, 43,442; and the Mahomedans, at 1,457: forming together a proprietary holding, under the several tenures above mentioned, of 62,048. persons. The situation of the sub-tenantry, or *paracudies*, having been already explained to your Lordship, we deemed it superfluous to mention them further, than to observe, that of the number of villages noticed in this paragraph, 1,898 were cultivated wholly by them, and 1,923 jointly by them and by the *ulcudies*.

283. The rate of *warum*, or share of the state and the proprietor respectively, is not affected by the nature of the tenure, but by the cast of the proprietor, the Bramin receiving a higher *warum* than the rest.

Extract from REPORT of principal Collector of TANJORE and TRICHINOPOLY, of 8th September 1805.

Without entering on the question of who is proprietor of the soil, I will content myself with stating, that immemorial usage has established, both in Tanjore and Trichinopoly, that the occupants, whether distinguished by the names of *meerassadar* or *mahajanams*, have the right of selling, bestowing, devising, and bequeathing their lands, in the manner which, to them, is most agreeable. Whether this right was originally granted by the ancient constitution of the country, appears to me not worth considering, at the present day. I think it a fortunate circumstance, that the right does at present exist: whether it originated in encroachment of the sovereign's right, in a wise and formal abrogation of those rights, or in institutions coeval with the remotest antiquity. It is fortunate, that at present when we are consulting on the means of establishing the property and welfare of the numerous people of these provinces, we find the lands of the country in the hands of men, who feel and understand the full rights and advantages of possession; who have enjoyed them, in a degree more or less secure, before the British name was known in India; and who, in consequence of them, have rendered populous and fertile, the extensive provinces of Tanjore and Trichinopoly. The class of proprietors to whom I allude, are not to be considered, as the actual cultivators of the soil: the far greater mass of them, till their lands by means of hired labourers, or by a class of people termed *pullers*, who are of the lowest, and who may be considered as the slaves of the soil. The landed property of these provinces, is divided and subdivided in every possible degree. There are proprietors of 4,000 acres, of 400 acres, of 40 acres, and of one acre.

Extract from REPORT of TANJORE Committee; dated 22d February 1807.

2. Without entering on a discussion of the nature of the property held by the inhabitants of Tanjore, or of the tenures by which it is held, the committee will adopt the usual designation of that property; viz. *meerassassee*, in alluding to the cultivators of this province; and, to be clearly understood, they will here state, that the number of villages in Tanjore, are 5,783; viz.

	Villages.	otherwise Adkary.
<i>Yekab'hogum</i> , or villages in which one individual holds the entire undivided lands	1,807	
<i>Palab'hogum</i> villages, the property in the land of which, is held by several persons, each however possessing his own land, as a separate property, and always holding the same spots of land	2,202	Otherwise Pashengary, terms known in Tanjore.
<i>Summa'dayum</i> villages, the landed property of which, is held in common, by all the <i>meerassadars</i> of the villages; each, however, possessing his proportion of the common stock; but not possessing a claim to any particular spot of land, beyond the period for which it is usual to make a division of the whole cultivation	1,774	
	5,783	
	17,149	
	42,442	
	1,457	
	62,048	
	TOTAL	

3. The number of *meerassadars* who are Bramins, is computed to be 17,149. Of Soodras, including native Christians 42,442. Mahomedans 1,457.

4. The revenue of the government of India, is chiefly derived from a share of the produce of the land. It is the foregoing 62,048 persons, denominated *meerassadars*, who create that revenue in Tanjore.

Extract from REPORT of Collector of DINDIGUL; dated 24th April 1808.

Para. 5. Previous to this investigation (alluding to the survey rents established some years before), the revenue was collected according to an ancient custom of the country, which

Extracts from Reports
respecting Land Tenures
in the Carnatic,
Tanjore, and Mysore
Territory.

Extract Report of Col-
lector of Dindigul,
24 April 1808.

which exempted certain inhabitants from paying the full assessment, and which may be explained under the four following heads:—

1. The *Puttookut* ryots, were those, who having an hereditary interest in the village, were considered the owners of the land, and responsible for the payment of the revenue. They paid the highest land tax, under the denomination of *cuttoo gootaga*, or fixed rent, without reference to the extent of cultivation.
2. *Vellaversay* ryots, were those next in rank: they had no hereditary claims to the land. The vellaversay paid a lower *terwah* (money tax) than the *puttookuts*.
3. *Yerwaddies*, or non-residentary ryots, who cultivated the land. Their *terwah* was still lower than that of the vellaversay.
4. *Paragoodies*, or newly established ryots, paid the lowest rate of tax. If by death, or emigration, any of the *puttookut* lands should fall to their occupancy, they paid the *terwah* of the *puttookuts*.

Extract from REPORT of Mr. HODGSON, on the Revenues, &c. of the Province of TINNEVELLY; dated 24th Sept. 1807.

In this province, land is every where a species of property. The *nunjah* (wet lands) are a transferrable and saleable property. The *durmaseum* lands are the most valuable, as being held under the most favourable tenure, that is, giving a less share* of the produce to government, than other lands. Numerous causes of disputed right in land, have been decided by the local authorities, since the cession, and the government of his highness the nabob always acknowledged†, if it did not respect the rights claimed by the inhabitants, in the exclusive enjoyment of their property in land. From what has been said of provinces, the truth of the conclusion, drawn in the following extract from an Introduction to the History of British India, will, it is believed, be no longer disputed:—"In ancient Hindostan, all landed property was held by a grant from the sovereign, who was called Sole Proprietor of the Soil, and Lord of the Universe; but these pompous and empty titles were nothing more than the gaudy colouring with which the vain extravagance of oriental fancy delights to trick out and bedaub royalty. The Hindoo kings were, in fact, merely the nominal proprietors of the soil; and the grants of land which they dispensed to their subjects, were given in perpetuity, without any claim, either expressed or implied, of an absolute paramount right in the property. The landholders, therefore, were in reality, the proprietors of the ground they possessed and cultivated; and the tenure by which they held it, very much resembled our *socage* tenure in England, at the present day."

The value of the land, as a property, must vary with the demand; and the demand be regulated by the state of the government, the nature of the rent, the extent of the share of the produce, whether in kind or money. It must always have been more valuable where the produce is divided between the proprietor and government, than where it was burdened with the responsibility of a rent settled on arbitrary principles; because, as rents on long leases have never been granted, annual rents must frequently be arbitrary, and often ruinous. A cottah of *nunjah* land will, however, sell for C. chuckrums 49. 5, which may be estimated at S. pags. 24½ per cawney.

The name by which this property is distinguished, is that of *meerass*, or *meerassce*. This word has become familiar to all ranks, since the conquest of the Mahomedans. *Swastrium* (cultivating casts) who may not have adopted the general term *meerass*, by those *shudras* (cultivating casts) who may not have adopted the general term *meerass*.

There are some circumstances connected with this property, in the arable and waste lands, which I wish to explain, with reference to Regulation XXX; because that Regulation does not, that I am aware of, provide for the case; while a claim to all lands uncultivated, free from every incumbrance or demand on the part of the *meerassadars*, has been set up, and, I believe, actually exercised by many *zemindars* or *mootahdars*. Each *swastrium* or *meerassadar* considers himself proprietor (I here use the word proprietor, in a limited sense, to describe the *meerassce* property) of all the land of his *swastrium*, whether it be cultivated, or not; that his property in the land, is not lost, because he is unable to cultivate the whole: that for whatever land of his *swastrium*, another may cultivate, he is entitled to what, in this province, is called his *sawmy bogum*‡, being a deduction, for himself, of about 13½ per cent. on the gross produce, before it is divided between the *pyacarrics* cultivator and government. If the *meerassadars* should be unable, or unwilling, to procure *pyacarrics*, to cultivate that part of his *meerassce* which is waste; and the *circar*, or the *circar's* representative, a *zemindar* or *mootahdar*, should assign the land to be cultivated,

* I conclude that this is the true cause of private estates existing in Canara and Malabar, on a somewhat different footing to what they do in these parts, and of their being more valuable; because it would seem Government derived so small a share, comparatively, that enough remains for the profits of a proprietor, for the profits of a tenant, and for the subsistence of the tenant's slaves or labourers; whereas we have only here the *meerassadar* or tenant, and his labourers and slaves.

† Translation of a part of a *muchulka*, given to the *Circar* of his highness the Nabob, by a renter of Tinnevely, in July 1210 (1800-1).

‡ I will also take proper measures, by my own good conduct, to hold out proper encouragement to the ryots, and

"other inhabitants, for extending the cultivation and increasing the population, and from them, in every respect to their satisfaction; and I shall pay proper attention to the just dues of the ryots, from the cultivation, as well as to the *mamool* (customary) collection of taxes on *punjah* (dry grain produce) and *topes* (plantations), and not oppress them by unwarrantable demands."

§ *Meerassadars*, to the southward, are called *sawmy bogum*; in the Carnatic, are called *sawmy bogum*. **Sic in orig.* § *Pyacarrics*, or *Paragoodies*, or cultivators coming from a distance, or neighbouring village, to cultivate, or persons residing in the village and cultivating, but possessing no share in the *meerassce*.—They are known all over India.

vated, to a stranger of his or their procuring, the *meerassadar* would consider himself proprietor of the land, claim his *sawmy bogum*, and not consider his title to the land to be invalidated by his temporary inability. By allowing the *pyacarry* of the *circar* to cultivate it, subject to the usual small fee, as an acknowledgment of his property in the land, the *meerassadar* does not preclude either the *circar*, or the *circar's* representative, from rendering the land an available resource.

Inability to cultivate, is a very indefinite term, by which to determine a cessation of right. The entire loss of his labourers by contagious disease, or his cattle by a murrain, may produce inability for one year or for two; but it would be a hard case, and an accumulation of misfortunes, if his *meerassce* was liable to transfer to another under these misfortunes, without his consent. Upon what, are the violent disputes respecting waste lands, founded, if not on some right of the parties disputing, to the occupancy of the ground, or to some kind of property in it? The ground has often no value, at the time of the dispute, to either party, as referring to cultivation; but is of great value, as relates to right in it. It might not always, it is true, be the interest of the *zemindar* or *mootahdar* to put in a stranger; but he should not possess the power to do an unjust act, because there are cases where, in a *mootah* of a single village, the removal of the *meerassadars* would secure an immediate benefit. If this inference be correct, there cannot exist, more than there does now, two properties in land, as described in a paper sent to the Board of Revenue.

In opposition to this right, long established and enjoyed, not only here, but in other parts of the Carnatic, it has been contended that the *zemindar* or *mootahdar* has an exclusive right to all land not under cultivation; and that whatever land the *meerassadar** may derive, or be unable to cultivate, the *circar*, or its representative, the *zemindar*, may grant the *meerassce* property of that land to another, as an inducement to him to cultivate, without subjecting the new settler to any demand from the original *meerassadar*.

As the Regulations do not contain any rule regarding this right, I have been induced to bring it forward, in order that the subject may be discussed, in the event of its being at any time proposed to grant an exclusive right in all uncultivated land, to the *zemindar* or *mootahdar*.—As all *meerassadars* can establish their right by an appeal to custom, which is the foundation of law, they need not have any regulation passed in their favour, because, if they can prove their right in a court of justice, which I have not the smallest doubt of their being able to do, it will be accorded them, unless a *zemindar* or *mootahdar* can show a particular law to the contrary—whether the section above specified, contains a law to the contrary, is doubtful. The terms of the pottahs, would form the ground of refusal: and it is only in case of the *meerassadar* refusing just terms, or all terms, that he is liable to be ousted: at least, this is the construction I should put on that section. Having ousted the *meerassadar*, the *mootahdar* would still be liable to prosecution, and be forced to move the previous question, viz. that the terms of the pottah he tendered, were just and legal, that is, according to established custom: for it was not the intention (indeed, the reverse is distinctly stated to be the object) of the permanent rent, and the establishment of the courts, that the rights of the cultivators should be infringed or injured, on introducing what is called the new system of revenue and jurisprudence.

Extract from Mr. HODGSON's REPORT on the Revenues of DINDIGUL; dated 28th March 1808.

Extract Report of Mr.
Hodgson on Dindigul,
28 March 1808.

Para. 39. In Dindigul, as in all the provinces south of Madras, a property in the land, is invested in the resident inhabitants of each village.

40. Much has been said of the boasted proprietary right of the owners of private estates in Canara and Malabar; and elaborate disquisitions of the superior and inferior rights of the *jelmkar gueney*, *chally gueney*, and *mool gueney* of Canara, have been entered into, to prove that we should do an act of injustice, in selling the proprietary right in the lands in Canara, as we have done elsewhere. When this is argued, proprietary right is understood as an unlimited right: and the analogy between the *canatchchedars*, *ool-koodies* and *pyakoodies*, with *jelmkar mool gueney* and *chally gueney*, is disputed.†

When I assert that, in no part of our territories in India, are the lands cultivated by hired labourers paid by government, or by its slaves, I do not fear contradiction. When I assert that by far the largest portion of the territory of India is cultivated either by slaves or hired labourers, I am as little afraid of the position being denied me. If then these slaves and hired labourers who drive the plough, are not in the pay of government, by whom are they paid? They are paid by a description of persons, whose denomination varies with the variation in the local languages, and whom we know, under the general term of cultivator or ryot. In many parts of India, I assert, with as little fear of contradiction, that where a Bramin has the property in the land, which the laws of his religion do not allow of his cultivating with his own hands, these descriptions of persons subsist on the produce of the land.

* Sect. 10, Regulation XXX. 1802. "Whose under-tenants, or ryots, may choose to exchange mutual engagements in writing, with proprietors or farmers of land, defining the terms on which such under-farmer or ryot are to hold their lands, and may persist in such refusal for the space of one month, after the prescribed pottahs may have been offered, in the presence of witnesses, by the proprietors or farmers of land; such proprietors or farmers of land shall have power to grant the lands of the under-farmers or ryots so refusing, to other persons." It is believed, that *pyacarrics*

have demanded these conditions, and that it has been granted in some instances.

† *Canatchchedar*, possessor or proprietor, and fully answered to *jelmkar*. *Ool pyakoodie* is the tenant for ever, residuary cultivator of a village, without property. *Pyakoodie*, means a stranger, or man engaging for a term, being therefore tenant at will. Where the *canatch* is mortgaged, there will be, in Canara, a fourth description of persons, answering to (sic in orig.)

Extracts from Reports
respecting Land Te-
nures in the Carnatic,
Tanjore, and Mysore
Territory.

- 1st. The Bramin.
- 2d. The Shudra, who undertakes to cultivate the Bramin's property, and to pay him for it, a rent in kind.
- 3d. The slave, or hired servant, who assists the Shudra.

Para. 56. It is not the expediency that I mean to discuss: but I venture to affirm, that the right of the people in Canara or Malabar, would not be injured or infringed by the establishment, in those provinces, of the Permanent System, as established in Bengal, and on this side of India; and that, with a difference in value only, private estates exist as much, in every part of India, as they do, in Canara and Malabar.

Extract from Mr. HODGSON'S REPORT on the Revenues of COIMBATOOR; dated Sept. 10th, 1807.

Extract Report of Mr.
Hodgson on Coimbatore,
10 Sept. 1807.

Para. 13. It is here worthy of remark, how small a portion of the land of this extensive district, is capable of being occupied as paddy land. Out of a total cultivation of 1,045,116 cawnies, only 37,807 cawnies are *nunjah*, being about 3 per cent. of the whole. With the exception of this comparatively small tract of *nunjah* land, and such land as is capable of being watered by labour from wells or running streams, the annual cultivation of the country, depends on the falling rains. As those rains are scarce or abundant, the crop must be scanty or prolific. It most frequently happened, under the uncertainty of the seasons, particularly of late years, that the ryot must have sown without reaping; while the produce of the crops he did reap, must have varied with every variation of the season. That this circumstance is more or less the case, every where, is true; but it must be, in this province, in a greater degree, is not to be doubted, where the whole of the cultivation of the greater part of the ryots, is *nunjah* only.

14. In a country where the proportion of arable waste is greater than the land under cultivation, it cannot be expected that land, particularly *nunjah*, should be valuable property, or transferrable by sale or mortgage. It could never be worth the while of an individual wishing to occupy land, to purchase the field, already occupied, while so many fields were to be had without premium, on application to the officers of government. A favourable rate of assessment on a field obtained by chance, or other means, or improvements made by the digging of wells, could alone give value to *nunjah* land. It is accordingly found, that lands with wells, called and classed as garden land, are a valuable property, and are transferred by sale, or are mortgaged: that the occupancy of *nunjah* land, is not a saleable property: yet to deprive the individual of the field he has long cultivated, while he continues to pay the rent, is felt, and complained of, as an act of injustice.

15. The same inhabitants have, however, inhabited the same villages, and ploughed the same fields, time immemorial. The oppressions of the house of Hyder, and particularly the additional assessment made by Tippoo Sultan, may have produced a temporary desertion; but these deserters have returned, from time to time, to their fields. Neither the Hindoo or Mussulman government appear (supposing their right in the soil as proprietors to be indisputable, and proprietary right, to be a right to demand what the proprietor pleases for his land) ever to have exercised the right. What was the assessment, and what was exaction, was well known to the party governing, and those governed. It is true, where, as under Tippoo Sultan's reign, exaction had no limit, landed property could have no value; but where fraud could not counteract oppression, a hope of change for the better, or inability to resist, produced submission, till the load became too heavy to bear, and emigration the only source of relief.

16. The *nunjah* land having been generally under *nunjah*, the crop divided between the circar and ryot, and a great portion of it in the occupation of Bramins, and being less liable to a total failure of the crop, than *nunjah* land, it became a valuable and transferrable property; and has, in consequence, been transferred at various times, through numerous hands. Since the introduction of the survey rents in the southern division, where the rates are lower than in the northern, the value of the property in *nunjah* land, has considerably increased in that division.

17. It does not appear, on enquiry, that there are in this province any individual farmers who occupy large farms. By farms, are meant, not rents, but land. Rawenachory, a relation of the dewan of Mysore, possesses 3,988 cawnies in the Caroor district, paying an annual revenue of about 20,000 R^s. Some few head inhabitants hold farms of about 2,000 chuckrams annual rent: but the rent of by far the greater number, does not exceed thirty C. chuckrams, and, on an average, may be eight chuckrams, and of many, is as low as one chuckram.

22. Many occupiers of land, have no stock or cattle, but let their lands to other tenants, agreeing to give them one-third of the gross produce, they finding seed, cattle, and labour: the occupiers taking the responsibility of the rent, and chances of the seasons. This is an arrangement favourable to poor ryots, who incur no risk, and are not harassed for rent. It is favourable to those occupiers of lands, who have other means of livelihood, or wish to seek them. They need only attend, or send an agent, at the time of reaping, and provide for the payment of the dues of government. The rest of the year, they can follow their other avocations.

16½ C. Chuckrams
10 Star Pagodas.

Appendix, No. 26.

MEMORANDUMS OF POLIGARS OF THE CEDED DISTRICTS;

Enclosed in Report of Principal Collector; dated 20th March 1802.

No. 1.—TIRMUL RAI, of ANNAGOONDAY.

AFTER the conquest of Bijnuggur by the Mussulman princes of the Deccan, the nominal rajahs were allowed to retain Annagoonday, and some other districts, amounting to the kamul rent of cantaroy pagodas 1,78,725. 9. 54. They held this territory in jageer, free of all rent, for several generations. The time when pesheush was first imposed is not ascertained. It appears, however, to have been previous to 1749; for the Mahratta chiefs, Nana and Sudabah, arriving in that year with an army at Bijnuggur, to pay their devotions at the pagoda of Humpi, the rajah, instead of waiting upon them, absconded; for which reason they deprived him of some small districts, and still make him pay, it is said, his *old* pesheush of cantaroy pagodas 7,000. In 1775, Hyder raised the pesheush to 12,000 pagodas, and also stipulated that the rajah should serve, when called upon, with 1,000 foot and 100 horse, at his own expense, except batta, which was to be paid by the circar. In 1786, Tippoo entered Annagoonday, expelled the rajah, burned his palace, with all his records, and annexed the district to the circar lands. The rajah, on the commencement of the confederate war in 1790, against Tippoo Sultan, again seized the district, but was driven out, in 1792, by Cummur ul Deen Khan. He made himself master of it again in 1799; and did not submit, till he was compelled by the approach of the army. The dewan of Mysore took the management of the country from him, and gave him a monthly allowance of 2,000 rupees, which was reduced to 1,500 rupees, when Annagoonday was given over to the Nizam; and it is now continued at this rate, by order of government.

The rajah is a man of very mean capacity, little removed from idiotism. His son was so ill treated by him, that, thinking his life in danger, he has fled for refuge to one of the Mahratta zemindars, by whom he is supported; for his father allows him nothing.

No. 2.—BUSWAPAH, NAIGUE of HARPONHELLY.

The ancestor of the family was Dadapah, the talliar of two villages in Harponhelly, who, on the dissolution of the Bijnuggur empire, collected a few followers, and seized a part of the neighbouring districts. He was, however, with most of the petty chiefs who started up at that time, obliged to submit to the king of Bejapoor, to whom he paid a pesheush of 350 pag^s, and rendered service with 100 men. His successors appear to have taken advantage of the decline of the Bejapoor power to extend their territory; for, before the conquest of that kingdom by Aurengzebe, instead of 37 villages, they had 460, of which the kamul rent was C. Pag^s 2,70,869, for which they paid a pesheush of only 4,200 C. Pag^s. In the beginning of the last century, the pesheush was raised to C. Pag^s 8,208; and about 50 years afterwards it was raised to C. Pag^s 22,908, which was paid partly to Moraree Row, and partly to the nabob of Sera: but besides the pesheush, the poligars were subjected to frequent exactions by the Mahrattas, of two or three lacks of rupees at a time. They had, however, in the same time, added considerably to their revenue, by the seizure of 92 villages belonging to the zemindar of Jenimulla, another petty chief. The pesheush was fixed by Hyder at C. Pag^s 72,000, and continued, without alteration, till 1786, when Tippoo subdued the province, and sent the poligar Buswapah Nair prisoner to Seringapatam, where he died.

In 1792, after the peace of Seringapatam, when Perseram Bhow was on his march to his own country, the present poligar was presented to him as the heir of the family, and was by him directed to be installed: but the poligar, with his party, was obliged to fly a few days after, by the advance of one of the Sultan's detachments. He again took possession of Harponhelly, on the fall of Seringapatam; but, as he came in to General Harris, with all his followers, upon the first summons, it was thought that his conduct entitled him to particular favour. A jagheer of 20,000 C. Pag^s, which he solicited, was granted by the dewan of Mysore, on the recommendation of the general; and the arrangement was approved by the Governor General in council.

The present poligar does not appear to have had, previous to this transaction, any well-founded claim to the succession. The father of Dadapah, the first poligar, had, by a second wife, four sons, who obtained from Dadapah the village of Nurjenhall in jagheer, for their subsistence. When the direct line failed, it was usual to supply the vacancy by taking one of the descendants of the four sons of the second marriage from this village. Buswapah of the descendants of the four sons of the second marriage, was in this manner adopted in 1767, by the Nair, who died in confinement at Seringapatam, Som Shaker Naig, who had died without issue. The present man is said to be the son of Auyapah, the brother of this Buswapah; which, even if true, would give him no right to the inheritance, because the right of Buswapah was created solely by adoption. The present poligar could have had no title that would not, in a superior degree, have belonged to his father Auyapah; but the father having been set aside, shows that neither of them had any; that the line was extinct; and that the bramins, who had held

Col. Munro's Memo-
randum of Poligars of
The Ceded Districts.

the principal offices under former poligars, set up a boy, merely for the purpose of retaining the management of affairs in their own hands.

It is by this means that zemindars are every where to the cirkar, because the chief servants, in order to secure their own situations, which are generally here literary, when- ever the line is extinct, take care to bring forward a child from some quarter or other.

No. 3.—JENIMULLA, MULLEK AYUN NAIGUE.

The founder of the family, Pennapah Naigue, for his services in seizing a rebellious chief, was rewarded by Atchet Rayel, of Bijnugger, with a personal jagheer of four sumnats, or maganies, valued at the kamul rent of Mahomed Shahi, pagodas 15,300; and also another jagheer of twelve maganies, of the kamul rent of Mahomed Shahi, pagodas 35,150, for the service of 500 horse, and 300 peons. Four of the maganies were resumed by the Bejapoor kings; and for the remainder, the poligar was to pay a peishcush of 20,000 rupees, and serve with 300 horse, and 2,000 peons. Under Aurengzebe, another maganie was resumed: his service was reduced to 1,000 peons, and his peishcush raised to 50,000 rupees. He made himself master, a few years afterwards, of Sundoor; but Suddajee Gorpuny, in 1728, took from him both Sundoor and Coortani, and forced him to pay eight years' chout. In 1742, the poligars of Chittledroog and Harponhelly stripped him of all his possessions, except the single maganie of Terramulla, for which he paid a peishcush of 2,000 R^s to the Mahrattas. In 1752, he was entirely subjected by the poligar of Chittledroog, who obliged him to serve with 500 peons, and to remit his peishcush through him. In 1767, when Chittledroog became tributary to Hyder, the poligar of Terramulla having complained to him of his having been deprived of his inheritance, was, on that account, put to death by the poligar of Chittledroog. The son fled to Solapoor; but returning, and performing some service to Hyder at the siege of Chittledroog, in 1777, he was re-instated in Terramulla, to pay a peish- in 1780, with 1,000 peons, and 100 horse, which were paid by the cirkar. In 1787, Tippoo resumed the district, and carried the present poligar to Seringapatam, where he appointed him a bukshi, with a monthly allowance of 300 rupees; but, being alarmed by a report of the Sultan's intending to circumcise him, he fled next year to Solapoor. He returned, and seized his district during the campaign of 1791, and paid a peishcush of 20,000 rupees to the Mah- rattas; but was expelled at the peace. He then went to Hyderabad, where, I believe, he received some pension. When Terrimullah was made over to the Nizam, in 1799, he was allowed to rent that district, at its full value; but having fallen into arrears, and being appre- hensive that he would be seized and fined, when the country was about to be transferred to the Company, he took refuge in Mysore. He has since returned, and is now soliciting an allowance for his maintenance.

No. 4.—BELLARI, VEERANA.

The ancestor of the family, Balud Hunma Naigue, held the office of dewan under the ryels of Bijnugger. He had five sons, who afterwards established five different zemindaries—Mullapah Naigue, in Bellari; Muddalingah Ramapah Naigue, in Conduppi and Kunnikal; Dewapah Naigue, in Nundial; Mullah Naigue, in Hundi Anantpoor, who succeeded to the office of dewan; and Ankis Naigue, in Chertpet and Chingleput.

Mullapah Naigue, of Bellari, enjoyed a personal jagheer of 35 villages, and held 75 more, with the employments of sirna gour, and the rissooms attached to it, for the service of 2,000 peons. The Bejapoor princes imposed a peishcush on him of C. Pag^s 1,750; and raised his service peons to 3,000.

His personal jagheer was resumed under Aurengzebe; his peons fixed at 2,500, and his peishcush at C. Pag^s 3,500. In Fusly 1132, the Mahrattas imposed a chout of R^s 5,000. In 1151, the service of peons was resumed, and the peishcush raised to R^s 40,000. In 1775, when Hyder took Bellari, the poligar made his escape. He returned, and levied contributions, in 1791, but was driven out the year following, and is since dead.

He was descended from a distant female branch of the family, and was adopted by his predecessor, who had no children. He also has left no issue; and, though some pretenders have appeared, there is, in fact, no heir in existence. His widow, who was forced to abscond under the Mysore government, has returned. She has an adopted son; but, as he is no relation of the ancient line, he can have no claim to inherit any allowance that may be granted her during life.

No. 5.—KOTCONDAR, CHINNAMAH and TIMAMAH.

Permapah Nair, the ancestor, was talliar of the village of Goncondlah in Cansul. On the fall of the Bijnugger government, he collected 500 men, and went to Gulcondah, where he was employed many years, and afterwards obtained the kaweli of the districts of Adoni, Canoul, Gudwal, Rachore and Mudgul, and served with 500 men. The rate of kaweli was one per cent. on the cirkar revenue, and one crore of grain from each village. One of his descendants, Mudapah Nair, served under Aurungzebe, and procured from him a confirmation of the kaweli, and the districts of Kotcondah and Kapitral, estimated at kamul C. Pag^s 15,443, for a rent of C. Pag^s 13,525, and the service of 500 men. Asoph Jah continued the districts to the poligar on the same terms as before. A partition, at this time, took place between two branches of the family, the one getting Kotcondah, and the other Kapitral. In June 1770, Bassalet Jung, being unable to enforce the payment of their peishcush, called in Hyder, who reduced their forts, and delivered them to him. The poligars escaped; but the two brothers, Madapah and Permapah, of Kotcondah, waited on Hyder in 1773, who gave them some enaums in Gooty, where Mudapah died. Permapah accompanied him to the Carnatic, and was appointed one of the Killadars of Arcot.

Arcot, in which situation he died. His mother, who had remained in Adoni, obtained in 1777, from Bassalet Jung, the cirkar village of Hulgurah in jagheer. It was taken from her in 1788, when Mahabut Jung gave her Kotcondah in rent for cantaroy pagodas 13,000; on her death the following year, the widows of her two sons, Madapah and Pennapah, rented it till 1796, when it was placed under the cirkar aumildars, and Hulgurah was again given to the widows for their maintenance. Its kamul rent is cantaroy pagodas 365. Its present rent is cantaroy pagodas 526; but I have resumed it, and the widows now receive a pension from the rent, of cantaroy pagodas 600. They have also enaums, producing about cantaroy pagodas 78 more.

No. 6.—KAPITRAL, SEETAMAH and CHINAMAH.

When the district was reduced by Hyder, as mentioned in No. 5, the poligar Chota Madapah, then a boy, escaped; but being brought back by his relations in 1777, Bassalet Jung gave him the two villages of Radahumdeeri and Annuk for his maintenance, and both Katcondah and Kapitral continued under the charge of aumildars till 1788, when Mahabut Jung gave Kapitral in rent to Madapah, for cantaroy pag^s 6,500. Madapah Nair died in 1790, leaving two widows, one of which was with child of Gopaul Nair, who died in 1799. On Madapah's death, the widows were allowed a pension of 100 rupees each; but Kapitral continued to be rented in the name of Gopaul Nair, by his uncle Kishoo Nair, of Pundicondah, till 1796, when it was given over to the cirkar aumildars. In 1798, both Kapitral and Cocondah were rented by Munsoor ul Donlah, to one Sambayah and Lallmunni, poligar of Pundicondah, who withheld his rent in 1799. Kapitral, when he had fortified himself, was taken; but he escaped to Canoul, from whence he returned after getting cowle, and was restored to the management of the districts, on agreeing to pay up all arrears, and a nuzzer of 12,000 rupees; both districts are now placed under aumildars, and the widows receive their old pension of 100 rupees each.

No. 7.—DOODIKONDAR, PERMAUL NAIR.

Under the Bijnugger government, Mullapah Nair was kawelgar of Doodikondah and Pundicondah; he had two sons, to one of whom, Ramah Nair, he left Pundikondah, and to the other, Papah Nair, Doodikondah. Both of them, rented their districts. Papah Nair was rated by the kamul, at cantaroy pag^s 1,127, for which he paid C. Pag^s 325, and served with 200 peons. The service was remitted by Asoph Jah, and the peishcush raised to C. Pag^s 1,024, at which standard it has ever since remained; but as the kaweli is now stopt, and the district yields only cantaroy pagodas 923; a sum of cantaroy pagodas 450, is allotted for the maintenance of the poligar, and he is to pay the balance to government.

No. 8.—PUNDICONDAH, LALL MUNNI.

This poligar, as mentioned above, is the same family as No. 7; his ancestor, Ramah Nair, held this district, kamul cantaroy pagodas 1,035, under the Bijnugger government, for a rent of cantaroy pagodas 162, and the service of 100 peons. The service was remitted, and the peishcush raised, by Asoph Jah, to cantaroy pagodas 300, at which sum it has ever since continued. The poligar now receives cantaroy pagodas 481, from the rent of his district, and pays the rest to the aumildar.

No. 9.—DEWANCONDAR, RAHMAN NAIGUE.

The ancestor served under the Bejapoor government, with 100 peons, and held Dewan- condah for a peishcush of cantaroy pagodas 812. 5. His son, having been engaged in some disturbances under Naser Jung, was taken and circumcised. Three of his villages were resumed, and the remaining three given to him for a peishcush of cantaroy pagodas 812. Basalet Jung restored two of the villages, and fixed the rent of the five at cantaroy pagodas 1,527. 5. He rebelled in 1768, was taken, and kept in prison till 1786, when he was released, and his five villages restored to him, at the old rent, by Mahabut Jung; he died in 1795. The present poligar, Hussen Naigue, is only fourteen years of age; he receives cantaroy pagodas 234, for his maintenance, and the villages are under the management of the potails.

No. 10.—BUSWAPPOOR, NUNDIKESHOO NAIGUE.

Paupah Nair, the ancestor of the poligars of Baswapoor Poolalcherroo and Bolapillee, served under the Bijnugger Rayels, with 450 peons, and obtained the district of Dornal, in jagheer, for this payment, of which the rayel valuation was Madras pagodas 8,779. 11 1/2. On the conquest of the country by the Hyderabad kings, he was allowed to retain his jagheer, on condition of serving with 600 peons. But the kamul, which was then fixed, was only Madras pagodas 6,625. 6., about one fourth below the Bijnugger assessment, which was probably owing to the ravages of the war. In 1700, the service was reduced by Aurungzebe's officers to 300 men, and a peishcush imposed of cantaroy pagodas 2,275. About the year 1712, the pollam was divided among the three different branches of the family, and in 1730, Buswapoor and Botapilly were annexed to Canoul, while Poolalcherroo remained under Cuddapah. The Buswapoor division consisted of six villages, kamul rent cantaroy pag^s 3,861, for which the poligar paid a peishcush of C. pag^s 1,400. The poligar, Rungapah Nair, who died in 1774, left three sons; but the pollam was seized by his brother, Condapah Nair, who soon after removed, and another brother, Ramapah Nair, appointed by the nabob, on his agreeing to raise the peishcush to cantaroy pagodas 2,100; he was, however, driven out in 1784, by Tippoo Sultan, who took and hanged Madapah Nair, one of the sons of Rungapah Nair. Another of the sons, Mundaikishoo Nair, the present poligar, made his escape, but returned, and was restored by the Nizam's officers in 1791, on con- dition

Col. Munro's Memo-
randum of Poligars of
The Ceded Districts.

his peishch raised to C. Pag* 72,000. Under Asoph Jah he was deprived of some villages, and received others in return; but, as the total rent was less, his peishch was lowered to C. Pag* 60,000. No change took place till 1766, when Hyder, having reduced the soubahship of Sera, and wishing to avail himself of the services of the Rysseroog poligar against the neighbouring zemindars, fixed his peishch at C. Pag* 50,000. In 1783, he was sent by Tippoo in camp, and sent prisoner to Seringapatam, where he died a violent death. His son and heir, Venentaputty Nair, who was confined in Bangalore, was killed in attempting to escape, during the assault of that place, in 1791.

Raj Gopal Nair, the son of the daughter of the late poligar, attempted to excite disturbances in 1799, but was taken, and sent to Hyderabad, from whence he was lately transferred to Gootty, where he is now in confinement. Being descended from the female line, he has no title to the inheritance. The male line is extinct. At the same time that Gopaul Nair was made prisoner, three wives of the old poligar, and the wife of his son, were thrown into confinement at Anuntpoor, where they still remain, with several relations and servants. They must still be kept under restraint; for, if they were set at liberty, their names might be employed to raise commotions in the country. They receive one rupee, and Raj Gopal Nair two rupees a day, which is very inadequate to their maintenance.

No. 22.—NOSUM, NARSIM REDDY.

No. 22.—NOSUM, NARSIM REDDY.

The ancestors of this family were, under the Bijnuggur government, principal potails of Chenchamalla, and desmooks of Cumbum, and kept up a body of 2,000 peons, for whose subsistence they were allowed 26,000 cantaroy pagodas, in part of which they, had an assignment of 54 villages, valued at kamul rent cantary pagodas 10,530. On the decline of the Bijnuggur power, they seized the assigned villages; but being reduced by the Cootub Shahi princes of Hyderabad, two years after, they were permitted to hold their possessions, at a peishcush of cantary pagodas 7,800. They also continued to serve with 200 peons, which, however, were paid by tankah, and not by an assignment of villages. About the year 1709, the head of the family, Gopaul Reddy, and his brother Kismam Reddy, were deprived of some of their old villages; but as they had rendered some service to Doaul Khan, obtained some additional villages, which, with what remained of the last, amounted to the kamul rent of cantary pagodas 26,706, for which they were to pay peishcush cantary pagodas 12,229, and serve with 2,600 peons; but the elder brother had certain districts in Cumbum, for which he received 10½ per cent. on the sirkar revenue. It was at this period, that he obtained the office of kawilgur; and some accounts say, that his office of desmook was not of an older date.

About the year 1712, the

About the year 1712, the service of peons was remitted, 24 villages were taken from him, and 13 given in return, making a total of 44 villages, kamul rent cantary pgodas 28,343, in his possession, and his peisheush was raised to cantary pagodas 20,750, of which the detail is as follows :

Peishench	-	-	-	Rupces	80,000
Beebe nuzzer annual to the Begum of the Cuddapah Nabob	-	-	-	-	2,000
Durbar Khireh, annual fees to the sutcherec	-	-	-	-	5,000
equal to Canty pagodae	29,750.				

Peishensh	-	-	-	-	Rupces	80,000
Beebee muzzer annual to the Begum of the Cuddapah Nabob	-	-	-	-	-	2,000
Durbar Khirch, annual fees to the eutcherree	-	-	-	-	-	5,000
to Canty pagodae 20,750.						87,000.

In 1756, the nabob of Cuddapah was obliged to surrender his country to the merchants. He entered this peishcush at only rupees 44,000, for the purpose of undervaluing his own share; but he collected the full amount. In 1776, Hyder took possession of the zemindarry, and sent the widow of the late poligar, by whom it was then engaged, to Seringapatam. He left her vakeel in charge of the district, with an agent of his own to receive the peishcush. She accompanied him to the Carnatic in 1780, and died the year following at Cumbaconum, when the zemindarry was resumed. Comar Venkat Ranna, the son of Narain Reddy of Oopalore, whom she had adopted, died a few years after her. Jeyram Reddy, the nearest relation, but three or four miles distant, succeeded her to the Carnatic. In 1780, he was obliged to surrender his country to the merchants. He entered this peishcush at only rupees 44,000, for the purpose of undervaluing his own share; but he collected the full amount. In 1776, Hyder took possession of the zemindarry, and sent the widow of the late poligar, by whom it was then engaged, to Seringapatam. He left her vakeel in charge of the district, with an agent of his own to receive the peishcush. She accompanied him to the Carnatic in 1780, and died the year following at Cumbaconum, when the zemindarry was resumed. Comar Venkat Ranna, the son of Narain Reddy of Oopalore, whom she had adopted, died a few years after her. Jeyram Reddy, the nearest relation, but three or four miles distant, succeeded her to the Carnatic. In 1780, he was obliged to surrender his country to the merchants. He entered this peishcush at only rupees 44,000, for the purpose of undervaluing his own share; but he collected the full amount. In 1776, Hyder took possession of the zemindarry, and sent the widow of the late poligar, by whom it was then engaged, to Seringapatam. He left her vakeel in charge of the district, with an agent of his own to receive the peishcush. She accompanied him to the Carnatic in 1780, and died the year following at Cumbaconum, when the zemindarry was resumed. Comar Venkat Ranna, the son of Narain Reddy of Oopalore, whom she had adopted, died a few years after her. Jeyram Reddy, the nearest relation, but three or four miles distant, succeeded her to the Carnatic.

son of Naram Reddy of Oopalore, whom she had adopted, died a few years after her. Jeyram Reddy, the nearest relation, but three or four removes from Prungo Nair, fled to the Carnatic. In 1791, he was appointed to the zemindarry by the Nizam's officers, for an annual peishcush of 80,000 rupees; he however pretended, that he could not pay more than 45,000, and during the five years he held the zemindarry, he paid either the one or the other of these sums, according as the military force in his neighbourhood was strong or weak. In 1795 he died, and was succeeded by his son, Narsum Reddy, who was still more irregular; for he never, in any one year, discharged his peishcush without compulsion. In 1207 and 1208, Assud Alli Khan, having a strong detachment under his command, compelled him to pay 75,000 rupees in each year. In 1209, he again withheld his peishcush; but, being reduced by the assistance of a party of troops furnished by Mess Allans, he agreed to pay the following sums:

	-	-	-	-	R ^s 45,000
	-	-	-	-	37,500
Durbar Khurch Nuzzur	-	-	-	-	82,500
	-	-	-	-	5,625
	-	-	-	-	R ^s 88,125
He paid, however, only	-	-	-	-	37,000
Leaving a balance of	-	-	-	-	Rupees 51,125

Col. Munro's Memo-
randum of Poligars of
The Ceded Districts.

No. 26.] The Affairs of The EAST INDIA COMPANY.
As Chundoo Loll, the Nizam's nab, saw no hopes of collecting this money but by force, he marched against Narsim Reddy, and was besieging him in November 1800, when an amildar, sent by me, arrived in camp; in consequence of which hostilities ceased, without any part of the balance being discharged. I made no demand on Narsim Reddy for any whatever was collected from him on account of balances, would occasion a corresponding deficiency in his current peshush. His peshush for the Fussy year 1210, was fixed at 45,000 rupees, to be paid in three kists; but as he did not pay the first, till after the last had become due, and as there was not the smallest probability of his paying the rest, it became necessary to deprive him of the management of the district, as the only way of securing a future revenue. He was surprised, and made prisoner, by General Campbell in June last, and now receives 10 per cent. of the net revenues of his district, by order of government.

No. 23.—CHITWEYL.

No. 23.—CHITWEYL.

The family derive their descent from Tim Raj, of Mutle in Gorumcondah, who served under Isol Raj with 200 peons and 300 horse. He rented the pergunnaahs of Siddoub, Chinnoor, Budweyl, and Permamilah. His descendants, for services rendered to the successors of Isol Raj, were raised to the command of 5,000 peons and 700 horse, and were allowed to rent four more pergunnaahs; viz. Door Camilapoor, Hussanapoor, and Denipoor. They paid their establishment of troops from revenues, and remitted the balance to the sirkar. On the conquest of the country by the Hyderabad princes, the eight pergunnaahs were resumed, and the zemindar received Chetweyl in jagheer, as follows:—

61 mozas	- - -	kamul	28,576	3
			10,395	—

zeminदार received Chetweyl in jagheer, as follows:—	kamul	28,576	3
Pootapnaur - - - - - 61 mozas	- - - - -	10,395	—
Poongalour - - - - - 55	- - - - -	148	—
In Siddont, Goondlapilly - - - - - 1	- - - - -	692	—
Veeparalia - - - - - 1	- - - - -		
118 mozas M. P.		39,811	3

But Chetweyl was resumed about the year 1644, and from this period, the family of Thiraj had no territory, but merely the kaweli russooms of the 8 pergunnaahs; until 1683, when they obtained Chitagle through the means of Daoud Khan Arungzebe: It was valued as follows:

	kamel	28,576	—	3
		4,747	—	13

Polapaur	-	-	-	-	kamel	28,576	-	3
Deduction for Paymele	-	-	-	-	-	4,747	-	13
						23,828	-	6
						673	-	-
						308	-	-
From Gorumcondah Goodloor	-	-	-	-	-			
Pileer	-	-	-	-	-			

Poongalour Kamul	-	-	-	-	11,304 418 — 15		10,885 —	
Deduction for Paymelo	-	-	-	-				
Total	-	-	-	-		Madras Pagodas	35,694 —	

Total was estimated at 24,8

Total - - - Madras Pagodas 35,094

The poligar was to serve with 2,830 peons, whose pay was estimated at 24,809. 6. the Mamul of Pootapnour, and the two villages of Gorumcondah; but if no services were to be performed, he was to pay a peishcush of 60,000 rupees, and Poongalour was to revert to the sirkar. He, however, continued to obtain more favourable terms a few years afterwards; for he was permitted to retain the whole district, on condition of maintaining 2,830 peons, and paying a peishcush of 20,000 peons. But the Nabob of Cuddapah in 1712, having obtained the 8 pergunnahs in jaghire, along with their dependencies, he raised the Chetweyl peishcush in 1716, to 30,000 rupees. In 1722, he gave the poligar the village of Multi in Gorumcondah in jaghire, with the havili russooms, and raised the peishcush to 40,000 rupees. In 1720, he raised it to 50,000. In 1756, when Abdul Meyed, the Nabob of Cuddapah, was reported, and killed by the Mahrattas. His successor, Kelem Khan, in the schedule for dividing the country, entered the Chetweyl peishcush at only 40,000 rupees, in order to reduce the apparent amount of his own; but he not only collected 50,000 as before, but, in the same year, added 40,000 rupees to the peishcush, and 17,000 under the head of durbar khirch, making the total 1,07,000 rupees; at which rate it was continued by Hyder after the conquest of Cuddapah. But the soucar who advanced the amount to Hyder, not having been paid, an amildar was sent to Chetweyl, who collected the first year 1,60,000, and the second year 1,75,000 rupees. The poligar Triwengulnet Apparauz was carried by Hyder, in 1780, into the Carnatic, where he died in 1782. who was then in Chitweyl, that he had invited him to join

Hyder, after the conquest of Canara, an amildar was sent to the
Hyder, not having been paid, an amildar was sent to the
year 1,65,000, and the second year 1,75,000 rupees. The poligar
was carried by Hyder, in 1780, into the Carnatic, where he died in 1782.
After the death of Hyder, Tippoo fixed the peishchush at 1,20,000 rupees; and he wrote
to Venkat Ram Raj, the son of the late poligar, who was then in Chitweyel, that he had
confirmed him in the management of the district; but at the same time, invited him to join
the army. The poligar excused himself, and paid only about 60,000 rupees in the course
of two years; but in 1785, Tippoo having returned from his expedition to the Malabar
coast, sent a detachment to occupy Chitweyel, and the poligar fled to the Carnatic. He
was restored in 1791. By the Nizam's officers, his peishchush was fixed at 90,000 rupees,
but he engaged to pay considerable sums, privately, besides. In 1798, he was removed by
Assud Ally, on account of irregularity in discharging his lists, and his younger brother, Venkat

Venkat Ragawa Raj, appointed in his room, who was in his turn, soon after displaced by Chundoo Loll, and the elder brother restored; but the younger offering a nuzzer of 10,000 rupees, and to discharge all arrears, was again reinstated. All this happened in the year preceding the transfer of the district to the Company, in which time, the two brothers paid to Chundoo Loll, the Nizam's maib, peishcush 90,000 rupees; balances 63,000; and nuzzer 10,000: Total 1,65,000.

The elder brother having been sent prisoner to Hyderabad, I fixed the peishcush of the younger at one lac of rupees; but being deeply involved in debt, and his revenues almost entirely assigned to his troops, and his creditors, he let the period of his two first kists pass, without paying a single rupee; and, as he was totally incapable of extricating himself, there was no mode left of realizing the revenue but by dispossessing him, which was done in my last. The two brothers now receive 16 per cent of the net revenue of Chetweyl, by order of government.

No. 24.—OWKE, RAM KISHAN RAJ.

The predecessors of the poligar were servants of the Bijnuggur government, from which they obtained a jagher in 1450, of kamul rent cantaroy pagodas 10,514 in the district of Yargui. When the country fell under the dominion of the kings of Hyderabad, the jagher was continued, and an assignment of 33 additional villages was made to the poligar, for the service of 1,800 men. Under Aurungzebe the jagher was resumed, but with other districts, estimated altogether at Madras pagodas 27,682, was rented to the poligars, on account of Pay-mali, at 20,000 rupees; and Owke, rated at Madras pagodas 10,258, was assigned to him for the service of 1,000 peons. In 1712 he went to Delhi, and on paying 50,000 rupees, got his service remitted. In 1719, Yargui was taken from him, and the peishcush of the remaining districts raised to 45,000 rupees. In 1778, the poligar submitted to Hyder, who deprived him of part of his districts, and fixed the peishcush of the remainder at cantaroy pagodas 10,500, which was nearly the full value, at the time. He carried him, in 1780, into the Carnatic, where he died. The peishcush continued, for three years after, to be paid by his vakeel; but the district being resumed by Tippoo, the present poligar Ram Kishan Raj, then a minor, fled to Salapoor. He returned in 1792, and was reinstated in his old districts for a peishcush of rupees 45,000; but was turned out in 1796, for not paying punctually. In 1798 he was again permitted to rent a small district, Mettoor, valued by Tippoo's rental at cantaroy pagodas 5,843, for a peishcush of 2,485 cantaroy pagodas; but as he had considerable influence, and was collecting followers, I have removed him in order that he may be pensioned.

No. 25.—HANNA MUNT & NARSAPUR.

The founder of this family was one Kirnam Reddy, potail of Marsapoor, who, on the decline of the Bijnuggur empire, withheld his rents, and forfeited his village. He submitted to the Hyderabad princes, by whom he was allowed to retain the district he had seized, rated at kamul cantaroy pagodas 13,734. 4. 13½; for peishcush 2,100 cantaroy pagodas; and the service of 500 peons. In 1643, the succession devolving on a minor, the district was resumed, and a pension of 300 rupees monthly, settled on the family. In 1708, Mulla Reddy, the heir, was restored by the Mogul fowzdar Daoud Khan, on condition of paying a peishcush of rupees 13,000, and serving with 500 peons. The Nabob of Cuddapah, a few years afterwards, remitted the service, and raised the peishcush to 25,000 rupees, and in 1756, to cantaroy pagodas 9,625. In 1779, Hyder seized the district, and fixed the peishcush at

Durbar Khirch	Rupees 24,000
	3,500
Rupees	27,500

He carried the poligar into the Carnatic next year, where he served with 500 men paid by the circar, but dying in 1781, his district was held by his son Boochia Reddy, till 1784, when he was expelled. He died in exile, leaving two widows, who were restored in 1790, by the Nizam's officers, for a peishcush of 24,000 rupees. One of the widows dying in 1794, Narsapoor, her share was resumed, and rented to a Patan, who found it necessary to let Venkatachellaputty Reddy, a distant relation of the poligar, manage under him. The other widow, Alamah, kept possession of Hummuntgoond, her share, till 1796, when she was expelled. In 1799 she returned from Calcutta, to which place she had fled, and rented Hummuntgoond for 10,000 rupees; she also agreed to pay 31,000 for that district and Narsapoor, on condition that the Nizam's officers should drive out Venkatachellaputty; but they were unable to do this, and both districts were completely desolated in the struggle. Venkatachellaputty, having no right to the succession, has been expelled by the Company's troops; and Alamah, the widow, has been deprived of the management of her district, in order that she may be pensioned.

No. 26.—SANGAPUTTAN & KALVADDAH.

This is a branch of the Nosum family, from which it separated in 1644, when Mulla Reddy received 11 villages kamul cantaroy pag' 8,607 to maintain 300 peons. Under Aurungzebe, a peishcush was imposed of cantaroy pag' 2,236, and the service raised to 500 peons. The Nabobs of Cuddapah, in 1719, discontinued the peons, and augmented the peishcush to cantaroy pag' 9,100, at which rate it remained till 1778, when Hyder reduced the poligar, but settled the peishcush as before. He carried him into the Carnatic, where he died in 1781, when the district was resumed. The son was reinstated by the Nizam's officers in 1791, in all his villages but one, for a peishcush of cantaroy pagodas 7,000, which

he never paid regularly. I resumed his russooms and enaums, and settled his peishcush last year, at cantaroy pag' 5,400. He paid none of his kists at the stipulated periods; and in July last, after confining two of the amildar's peons, who had been sent to demand payment, he fled, with a balance against him of cantaroy pagodas 1,141, and his district has in consequence been resumed.

No. 27.—BOOYEMENOOR.

The poligars of this village were a branch of the Hummuntgoond family, No. 25. and after their separation from it, about the middle of the 17th century, they held the village rated at kamul rent 27 cantaroy pagodas to maintain 50 peons. Under Aurungzebe, they obtained four additional villages, making with the former, one total kamul rent cantaroy pagodas 4,562 assessed, with a peishcush of cantaroy pagodas 1,337, and the service of 300 peons. The new villages were resumed in 1729 by the Nabob of Cuddapah, and the peishcush of the original one, was fixed cantaroy pagodas 175, which was raised in 1756 to cantaroy pagodas 350. In 1778, Hyder expelled the poligar Yerra Tenirah Reddy, who soon after died, leaving no heirs; his widow, Boochamah, was restored by the Nizam's officers in 1792, and paid a peishcush of 1,200 rupees; but she was deprived of the village in 1795, and received some small enaums in land for her maintenance, which she still enjoys. She has an adopted son, who has, however, no right to the inheritance.

No. 28.—TIPPEREDYPILLI and ANDEREDYPILLI.

The ancestors, Gopal Reddy, and Narasim Reddy, during the Bijnuggur government, rented Siddout from Chitweyl zemindary. They rendered some service to the Mussulman invaders, for which the king of Hyderabad gave them three villages jagher to maintain 300 peons: Aurungzebe reduced the service to 150 peons, and imposed a peishcush of cantaroy pagodas 1,040. The Nabobs of Cuddapah remitted the service, and raised the peishcush to cantaroy pagodas 2,301; but the poligar Nasunnair, not paying his kists, and also committing depredations on the neighbouring districts, they expelled him in 1775: he however continued to commit depredations, and was in the district, when it fell under Hyder, and died the following year. Honooramah, his widow, sent a party of peons, who surprised, and killed, Hyder's amildar in 1792. The fear of sharing the like fate, induced Tippoo's amildar to let her rent the villages privately; but she was taken and put to death by the Nizam's officers in 1795, for constant rebellion. Her adopted son died the following year, and was succeeded by Comar Nasunnair Rencatadu, her nephew, who got Tipperedypilli; and the other villages, Dassareddypilli and Muddoreddypilli, were given to two other relations of the family. The joint rent was fixed at Madras pagodas 1,877 in 1796, but was lowered in 1799 to Madras pagodas 750. They however paid very little of either; and as they not only refused last year to come in and settle their rents, but also sent parties to levy contributions in the neighbouring villages, they were expelled.

No. 29.—MOOTIALPOOR.

Runganair Kawelgar of Mootialpoor, served under the Bijnuggur rajahs with 700 peons, and seized that district, of which the kamul is cantaroy pagodas 4,854, on the fall of the empire, and was permitted to hold it by the kings of Hyderabad, for peishcush of 1,500 rupees, and the service of 200 peons; the district was resumed under Aurungzebe, but the poligar still enjoyed the kaweli russooms. The Nabob of Cuddapah restored it for a peishcush of 2,000 rupees, which was afterwards raised to 3,000 rupees. In 1778 he was expelled by Hyder, but by remaining in the neighbouring Melmal hills, he was enabled to collect the kaweli; and Tippoo's amildars, as the only means of stopping his depredations, allowed him to hold Mootialpoor privately, under them, for 4,000 rupees; he held it openly under the Nizam's officers for peishcush 5,000 rupees: in Fusly 1202 he died, and was succeeded by his son Ragonaut Nair, who dying in 1210 without issue, was succeeded by his uncle Narsim Nair, a man of 60, without children. The rents of the district are now fixed by the amildar; but the poligar receives cantaroy pagodas 800, from the amount.

No. 30.—WHORAPUR, KUGPUT REDDY.

Veswapal Reddy, under the Bijnuggur government, was potail of Racherlah. On the conquest of the country by the Mussulmen, he obtained Whorapur and some other villages in rent, and was allowed a remission in the rent of cantaroy pagodas 2,500 for the pay of 200 peons, who served under the command of his brother. Under Aurungzebe, the pay was reduced to cantaroy pag' 1,554. The Nabobs of Cuddapah remitted the service, and raised the peishcush to C. P. 3,920, but lowered in 1756 to C. Pag' 3,850. A few years before Hyder's invasion, Sonky Reddy, the poligar, had rebelled and been expelled, and returned several times. He was taken by Hyder, and carried off; but released, and returned and lived privately in his own district, where he died in 1782. Having no children, his cousin, Kinah Reddy, seized the district in 1790, and died in 1792: his peishcush was C. Pag' 3,500, but that of his successor was raised to C. Pag' 4,550; I have resumed Racherlah, leaving him only Whorapur, from the rent of which, fixed by the amildar, he receives a pension of C. Pag' 850.

No. 31.—OAPALPOOR, NARSIM REDDY.

The ancestor obtained a village of Oolapoor kamul rent C. Pag' 1,217, from the king of Hyderabad, for the maintenance of 100 peons: It was afterwards resumed about 1,650, but was restored to the family by Aurungzebe, on condition of paying 350 C. pag' peishcush, and maintaining 100 peons. In 1712 the Nabob of Cuddapah remitted the service, and fixed the peishcush at C. Pag' 700. In 1748 the poligar was expelled, and his pollah resumed.

but he was restored again in 1776; he was expelled in 1779 by Hyder: he returned during the war in 1791, and obtained two other villages in addition to his old one. The kamul rent of the whole was C. Pag^{rs} 2,517, for which he paid peshcush C. Pag^{rs} 1,400: I directed the amildar in February 1801, to resume the two new villages, but the poligar refused to give them up, and drove away his peons. He was, however, forced to relinquish them in June following, when the division under general Campbell arrived at Cuddapah. The poligar was permitted to retain his ancient village; but as he refused, in November last, to come in and settle his peshcush, he was seized by a detachment of cavalry, and sent prisoner to Gooty, where he receives an annual allowance of C. Pag^{rs} 250.

No. 32.—TALMURAH KONAM RAI.

The ancestor of the family was related to the Bijnuggur Rajas, and commanded a body of troops, for the payment of which he held several districts of Sawenoor in jagheer; on the fall of Bijnuggur, he obtained three villages in jagheer, from the king of Hyderabad, amounting to kamul rent C. Pag^{rs} 1,781. 1.; under Aurungzebe he held only one village, kamul rent C. Pag^{rs} 1,358, and was obliged to maintain 100 peons. The Nabobs of Cuddapah remitted the service, and imposed a peshcush of C. Pag^{rs} 700, which was raised by Morari Row to 1,050, who afterwards resumed the village. The poligar in consequence, joined Hyder in 1774, who restored him for the former peshcush C. Pag^{rs} 1,050. The Sultan raised the village to the full rent, but afterwards deprived the poligar of the management of it; he however, retained him in his service, with a party of peons, till 1791, when he returned to his village, which he rented under the Nizam's officers at the full value. I have since resumed it, and gave him an allowance in land.

No. 33.—PYAPILLI, KONDAL, NAIR.

The ancestor of the family was raised by the Bijnuggur rajahs, to the command of 10,000 peons, for seizing the Chingleput poligar, who had rebelled. The district of Pyapilli, kamul rent C. Pag^{rs} 23,400, was assigned in lieu of the pay of two months; the rest was disbursed from the Treasury. The Hyderabad kings continued the jagheer for the service of 1,500 peons and 100 horse; Aurungzebe fixed the service at 800 peons, and imposed a peshcush of 20,000 rupees. The Cuddapah Nabob resumed seven villages, leaving the poligar 37, amounting to kamul C. Pag^{rs} 18,453, and in reward for his enabling him to take Gujicottah by treachery, from its poligar Temsan Nair, remitted his service, and lowered his peshcush to 12,000 R^s.

In 1767, the poligar Vencatapur Nair, not complying with some demands made upon him by Morari Row, was removed, and his brother Ringapah Nair appointed; but he also being unable to pay the sums required, was dispossessed; and both brothers fled to Sorapoor. In 1774 Hyder entertained Ringapah Nair, with a party of peons, to garrison Pyapilli; but the poligar dying next year, the district was resumed. His son Vencatapur enjoyed some of 25 pagodas for himself. In 1785, he was carried to Seringapatam by Tippoo, his men disbanded, and himself murdered. In 1791, his son seized the district, but fled again at the peace next year. In 1799 he returned, and rented two villages at their full value, under the Nizam's officers; but he was allowed to collect rissooms, and to enjoy some small enaums in land. I have taken the villages out of his hands, and left his enaums lands for the present.

No. 34.—MUDDIKERAH MULLE, KAYUM, NAIR.

The founder of the family enjoyed three villages of the kamul rent of C. pagodas 2,277, in jagheer under the Bijnuggur government. The jagheer was continued by the kings of Hyderabad, on condition of his maintaining 130 peons. Under Aurungzebe the poligar obtained the 7 villages of Muddikerah, in addition to the former, making a total kamul rent of C. pagodas 17,505. to pay the peshcush of 9,000 rupees, and maintain 300 peons. In 1712 his district was transferred to Adone, and resumed, but 7 of old villages, with the addition of two new ones, were restored in 1719 for a peshcush of 30,000 rupees. In 1766, Morari Row exacted a chout in addition, of 7,000 rupees. In 1774 Hyder resumed the district, and granted the poligar an annual allowance of 500 Cantary pagodas, and some rissooms; but in 1785, Tippoo confined him in Gooty, and hanged him in 1789, because his brother had escaped. The brother seized Muddikera, during the war in 1790, but was expelled at the peace; he returned again in 1799, and was put in possession of Muddikera for a peshcush of Cantary pagodas 6,412. But I have thought it advisable to remove him, in order that he may be pensioned.

No. 35.—KUMMALPOOR, GOORAPAH, NAIR.

The ancestor was a common tallari or kaveligar under the Bijnuggur government, on the overthrow of which he seized his village. He was allowed to retain it, under the Hyderabad kings, on condition of serving with 50 peons. It was resumed by Aurungzebe, but restored by the Cuddapah nabobs for the kamul rent, but it was raised by the Marhattas to cantary pagodas 537, on which terms the kaveligar held it till 1775, when he was expelled by Hyder. He was restored in 1799 by the Nizam's officer, for a peshcush of 47 cantary pagodas. He offered me the same rent, but refused to come, he cutcherry; and has, of course, been expelled.

No. 36.—GHUTTAM, RAGONAUT NAIR.

In 1360 Narsim Nair, for services performed under the Annagoondy rajahs, obtained a jagheer of 10 villages kamul, rental cantary pagodas 19,743, on condition of maintaining

at all times 500 peons, and 1000 during war. The jagheer is said to have been held without any material change till 1718, when the Nabob of Cuddapah imposed a peshcush of cantary pagodas 4,000; and he about the same time rented the village of Tippooasmoodeen to the poligar at 10,000 rupees, for three years, which he however continued to him till 1728, when he took it from him. In 1756, when Chaitum was ceded to the poligar, Nabob of Cuddapah, previous to the cession, rented Tippooasmoodeen again to the poligar for the sake of a nuzzer of rupees 1,000; the grandfather and father of Kumer ul deen, who held Gorumcondah in jagheer under the Marhattas, permitted the poligar to retain his villages on the old peshcush. No addition was made to it, when Meer Saib submitted to Hyder in 1766; but the Marhattas, recovering possession of Gorumcondah in 1771, they deprived the poligar of Tippooasmoodeen, and demanded him, on receiving 5,500 rupees in 1774. Hyder, not paying, they expelled him; but restored him, on receiving 5,500 rupees of the province, who having again reduced Gorumcondah, appointed Kabber Beg soobah of the province, who made no alteration in the peshcush; but the country being given in jagheer the year following to Meer Saib, he expelled the poligar, who fled to Venkatgherry, where he died. The present man, his brother, made himself the Ghatt polliam in 1790, but withdrew in 1792, leaving however a party of peons behind, who killed Tippoo's amildar, and continued to make partial collections till 1799, when he returned himself, and obtained from Cumer ul deen his ancient district Chaitum, with the village of Tippooasmoodeen for a peshcush of cantary pagodas 7,500, and nuzzer cantary pagodas 3,150. Total cantary pagodas 10,650.

I have assumed Tippooasmoodeen, as it was not a part of his hereditary possessions, but left him Ghittim on more favourable terms than have been allowed to the other poligars, because he furnished some supplies for the army during the campaigns of 1791 and 1792; and has sunnuds from Lord Cornwallis, and Sir Charles Oakley, promising conditionally, to confirm him in the enjoyment of his former rights. He now rents his district, and receives cantary pagodas 2,000 annually from the produce.

No. 37.—BUTLAPOOR, OR PEDAPOLLAM.

The ancestor of the family, a servant of the Annagoondy rajahs, obtained three villages for the purpose of maintaining 300 peons. The kings of Hyderabad remitted the service, and imposed a peshcush of cantary pagodas 210. No change took place till 1718, when he got the village of Demalcherroo for a rent of rupees 2,000, which he held till 1766, when the Cuddapah Nabob, at the time of giving over his poliam to the Marhattas, granted him four additional villages for a private nuzzer. The whole were estimated at kamul pagodas 5,597, on which the Marhattas fixed a peshcush of cantary pagodas 2,450, and made no abatement in 1770, when they resumed Pungahsamoodeen, the largest of the villages. In 1774, the poligar was expelled by Meer Saib; but he returned, like other poligars, in 1790, and fled again in 1792. In 1799 he seized the 8 villages he enjoyed under the Marhattas, and also an additional one, of which he had taken possession in 1791, and the whole were confirmed to him by Cumer ul deen for a peshcush of cantary pagodas 4,550; and nuzzer 1,750: Total cantary pagodas 6,300. I have resumed the village he seized during the former Mysore war, and also the four which he obtained at the time of the cession of the country to the Marhattas, in 1756, and left him only the four which he held under the Cuddapah Nabobs. He is of the same family with No. 36.

No. 38.—SAMPILLI, MULLAPAH, NAIR.

The family, during the Bijnuggur government, obtained five villages in jagheer of the kamul rent of cantary pagodas 3,250. to maintain 400 peons. A peshcush of cantary pagodas 910, was afterwards imposed by the Hyderabad kings. The villages were resumed by the Marhattas in 1756; but relinquished next year for a peshcush of 1,575 cantary pagodas. The poligar was expelled under Hyder's government, by Meer Saib; and also in 1799, when Cumer ul deen raised his peshcush to cantary pagodas 1,925. He now rents his villages, and receives an allowance of cantary pagodas 420 from the produce.

No. 39.—TOOMALCOONDI, CHINA CONDRIPUTTI.

The ancestor was a common ryot, who, at the request of the pottal and curum of Mundeyum, put to death the kavelgar of that village, for which service they gave him a small village in enaum, and another in rent; the kamul of both, was cantary pagodas 714. At this rate, they were held by the family till about eighty years ago, when they held additional villages in rent from the Nabob of Cuddapah; making, with those they held before, a total kamul rent of Cantary pagodas 748, for a peshcush of cantary pagodas 1,400. In 1756, the Marhattas gave the poligar two more villages in rent, at the full assessment; but he was expelled in 1775, by Meer Saheb, and like the other poligars, returned again during the two last Mysore wars. Cumer ul deen Khan in 1799, confirmed him in the possession of his six villages for peshcush cantary pagodas 1,537, and nuzzer cantary pagodas 1,400. Total cantary pagodas 2,937. I have resumed the two villages given by the Marhattas, and converted the peshcush of the others, into rent.

No. 40.—YELLOOTLAH, VEERAPAH NAIR.

During the Bijnuggur government, the ancestor of this poligar obtained a small tract of jungle in rent for cantary pagodas 16; but as it was found to have been much improved when the country was reduced by the Hyderabad kings, it was assessed at the full kamul cantary pagodas 450, and remained in the family at the same rate, till 1775, when the poligar was expelled by Meer Saheb. But he returned in 1791, and again in 1799, when he continued it to him assessed by Cumer ul deen Khan, at cantary pagodas 375. I have continued it to him in rent.

No. 41.—KULLIPUNDAM, CUDDIPAH, NAIR.

An ancestor of this family, about 1650, under the Golcondah Kings, obtained kullipundam in rent at the full kamul assessment, cantary pagodas 1,400; together with the kaweli russooms of 12 other villages. No change was made in the tenure till 1713, when the Nabob of Cuddapah lowered the peishensh to cantary pagodas 717; probably on account of the decay of cultivation: for even the rental of Tippoo is greatly below the kamul. The Mahrattas, in 1756, raised the peishensh to cantary pagodas 759. In 1775 the poligar was taken, and hanged by Meer Sahib; but his son escaping to Canitoor, recovered possession of his pollam in 1791, and again in 1793; when he also seized three extra villages, of which the kamul, with that of his own, amounted to cantary pagodas 4,326; he engaged to pay Cummur ul deen Khan, a peishensh of cantary pagodas 2,164. I have resumed the new villages, and rented the old one to him.

No. 42.—BOANMULLAH, VENKATAPURI, NAIR.

The ancestor, like several of the petty poligars of Goramcondah, at the time of the kamul survey by the Golcondah Kings, obtained a village in rent, at the full assessment cantary pagodas 70, which was raised by the Cuddapah Nabobs to cantary pagodas 101. The village was resumed by Hyder; but the poligar remained privately in the country. He recovered his village by force in 1791; and after the peace, was permitted by Tippoo's asophs, to rent it, under another name. In 1799, his rent was fixed, at nearly the full produce of the village by Cummur ul deen. He still continues to be assessed at the full rent, after deducting a portion for his subsistence.

No. 43.—KOOTAPOLLEM, NARSIM, NAIR.

The ancestor was a kawelgar, who, under the Golcondah Kings, got a village in rent, at the full kamul assessment cantary pagodas 125, which was afterwards raised by the Cuddapah Nabobs, cantary pagodas 169; and by the Mahrattas, to cantary pagodas 182. The poligar's family were almost all taken and hanged, by Meer Sahib, but he escaped himself to the Carnatic; returned, and seized his villages in 1791—remained privately in the country, as a ryot, after the peace of 1792; but took possession of his pollam again in 1799, and was confirmed by Cummur ul deen for a peishensh of cantary pagodas 700; and who rents it under the Company's amildar.

No. 44.—YERRAGOONTAPOLLEM, CUDDIPUTTI.

The ancestors of this family served under the Bijnugger rayels with 50 peons, at the period of the kamul survey, the service was remitted, and they obtained a village in rent at the full assessment, cantary pagodas 148, with kaweli russooms. No change took place till cultivation, was reduced to cantary pagodas 111. The poligar was, however, expelled a few years afterwards by Meer Sahib, but he recovered his villages in 1791; and was allowed by the Asoph enaum Beg, to hold it after the peace, at a rent of cantary pagodas 253; at which amount it was also confirmed to him by Cummur ul deen. He now rents it, under the amildar.

No. 45.—MADANEYNPOLLEM, MADAH, NAIR.

This is an insignificant poligar, whose family, during the Golcondah government, obtained a village of kamul rent, 5 cantary pagodas in rent, with some kaweli russooms, which they held without increase of rent, till Tippoo raised it to the full assessment. The village is now continued to the poligar, rated at its actual produce, after allowing him a remission of 12 Pag^a annually for his support.

No. 46.—MADDANPILLI, VENKATAPAH, NAIR.

Nagapah Nair, the founder of this family, for assisting Kishen, rayel of Bijnugger to take Gurramcondah, obtained a jagher of 16 villages, kamul rent C. Pag^a 1,025, to maintain 1,000 peons. On making the kamul survey, the Golcondah government resumed 14 of the villages, assessed the remaining two at the full rent C. Pag^a 421, and remitted the service. The Cuddapah nabobs gave the two villages in jagher to their dewan, Sunkarjee Punt; but it is said that the poligar was allowed to rent them under the family of the jagheer, on favourable terms. When Hyder reduced the country, the jagher was resumed, and the poligar remained privately in the district, and took advantage of the hostilities in 1791, to make himself master of the whole 16 villages of his ancient pollam. He at that time, received cowle from government through Captain Read; but at the peace in 1792, the pollam was allowed by Tippoo's servants to remain in the country, and to rent for C. Pag^a 253, the two villages which had formerly been given in jagher to Sunkarjee Punt. In 1799 he took up arms, and again occupied the 16 villages, which Cummur ul deen found it necessary to let him hold, on condition of his paying a peishensh of C. Pag^a 12,250; of this sum, he discharged very little. He revolted, and applied his revenue to the maintenance of a large body of peons; but as he disbanded them, as soon as the country was transferred by the Nizam, and as the Company's cowle, which he received in the former war, gave him some claim to consideration, I have allowed him to rent one of the two villages which he rented between 1792 and 1799, and made a deduction of 450 C. Pag^a from the rent, as an annual pension for him. This is, in fact, little more than half of what he then got by renting the two villages, because he paid only C. Pag^a 253 for them; and, though they did not yield the standard assessment C. Pag^a 1,218, their produce was probably, at least two-thirds of it.

No. 47.

No. 47.—PAPPILLI, PAPPAN, NAIR.

The ancestors of this poligar served under the Bijnugger Rayels with 300 peons, for the pay of which they received annually C. Pag^a 3,000. They also rented a village at the full valuation. After the kamul survey they obtained another village, and the rent of both, C. Pag^a 1,038, was assigned to them to maintain 300 peons. Aurangzebe discontinued the service, resumed the new village, and imposed a rent on the old one, of C. Pag^a 383, which was raised by the Cuddapah nabobs to C. Pag^a 400. The poligar was expelled by Meer Sahib in 1774, but recovered the village in 1791, and after the peace, rented it under a fictitious name for R^a 1,400; when it was confirmed to him by Meer Sahib. The poligar now receives 60 Pag^a from the produce, and the village is rented by a potail.

No. 48.—TUTT, SOORAM, NAIR.

This family were, during the Bijnugger government, dilwars of the Ghuttim poligar. of whom they held these villages, but under the Golcondah Kings, they held it immediately of government: its kamul rent C. Pag^a 2,400, for which they paid peishensh C. Pag^a 700, and maintained 90 peons. Aurangzebe remitted the service, resumed the moza or principal village, of kamul rent C. Pag^a 201 in enaum. In 1712 the Cuddapah nabob gave the village in jagher to Golam ul Deen, one of his own servants, and settled a pension of 600 R^a on the poligar. The pension was stoppt, and the village restored in 1729. It was resumed in 1738, and restored again on the conquest by the Mahrattas. The poligar was expelled by Meer Sahib in 1774, returned in 1791, and seized the inferior village; and after the peace, was permitted to rent it for C. Pag^a 25, which was raised in 1799 to C. Pag^a 60 by Cummur ul Deen. The village is now rented by a potail, and a remission of 48 Pag^a allowed for the poligar.

No. 49.—RAMPICHERLAH, VEERAPAH, NAIR.

The ancestors under the Bijnugger government held a village of kamul rent C. Pag^a 455. The service was discontinued by the Hyderabad Kings, and the full rent imposed. The village was resumed by the Mahrattas in 1772, but restored again for a rent of C. Pag^a 805, which, however, was not a third of Tippoo's assessment. The poligar was expelled by Meer Sahib in 1776, regained possession in 1791, and remained privately in the country after the peace in 1792, and received the profits of his village, which was held by the potail, at a low rent. In 1799 he established himself by force, like the other poligars, and held his village under Cummur ul Deen, at a peishensh of C. Pag^a 1,680, which I have changed to rent.

No. 50.—MULLYAL, VENKATAPETTI, NAIR.

The Bijnugger rajahs gave three villages kamul rent cantary pagodas 2,703 in enaum, to the poligar's ancestor, for his service. He had also kaweli russooms, for which he was to maintain 300 peons. His villages were resumed by the Hyderabad government, but he continued to rent them with an additional village, rated altogether at kamul rent cantary pagodas 2,880, for the full assessment, and the service was remitted. No further change happened under any of the successive governments, till Hyder, when the poligar was expelled by Meer Sahib. Though he had paid the full kamul rent, yet as his pollam, by Tippoo's assessment, appears to have been worth twice as much, and as he had enjoyed a considerable income from kaweli, it was an object of consequence to him to re-establish himself, which he accordingly effected in 1799, and seized his whole inheritance, with two additional villages, of which the total kamul rent was cantary pagodas 3,086, and Tippoo's assessment cantary pagodas 6,150, for which he engaged to pay Cummur ul Deen a peishensh of cantary pagodas 3,850. I have left him his old villages, and the two new ones. The poligar is a minor; but from the abilities of his dilwars, and the amount of his kaweli russooms, he was, after the poligars of Venkiah and Ghuttim, the most powerful in Gurramcondah.

No. 51.—DOODIPILLI, BORI MULL, NAIR.

One of the ancestors of this family having fallen in battle, his son obtained from the Bijnugger rajahs, an enaum of four villages of the kamul rent of 1,011 C. pag^a, to serve with 200 peons; under the Hyderabad government, the service was remitted, and the full rent imposed upon the villages. The Cuddapah nabobs gave the poligar three additional villages, making altogether a kamul rent of cantary Pag^a 3,045, for a peishensh of 805 Pag^a, which was raised by the Mahrattas in 1756 to C. Pag^a 1,140, and continued without alteration till 1776, when Meer Sahib expelled the poligar, who again obtained a peishensh possession in 1791, and established himself in 1799 in his inheritance; on which Cummur ul deen imposed a peishensh of C. pag^a 2,800, for which I have substituted a variable rent.

No. 52.—MUDANCHERROO, BUSWANT, NAIR.

The ancestors of this family, which is a branch of that of Mallyal (No. 10.) Living about the year 1720, attended the nabob of Cuddapah's entcherry, and given some information which was found useful in settling the revenue of Goramcondah, obtained three villages of the kamul rent of C. Pag^a 730, for peishensh of C. Pag^a 105. In 1756, he got two more villages from Gopaul Hurry, the Mahratta manager, making altogether kamul rent cantary pagodas 1,007, for which he was assessed in a peishensh of cantary pagodas 210. No other change occurred till Goramcondah was reduced by Hyder, when

Meer Sahib seized the poligar, threw him into prison, and fed him on equal quantities of flour and salt, till he died. His children remained privately in the country, and as they never excited any disturbances, Sieh Sahib, when he got part of Gornumcondah in jagheer, in 1792 restored the three to his hereditary villages at the former peishush, but making him, at the same time, serve him personally with 50 peons. In 1793, he got four additional villages from Cummur ul Deen, which, with those he held before, were rated at kamul rent cantaroy pagodas 2,095, for which he stipulated to pay cantaroy pagodas 1,100. He now retained both the four villages given to him by Cummur ul Deen, and the two he obtained from the Mahrattas, and left him only the three which he held under the government of the Cuddapah Nabob.

No. 53.—KOKIMTI, MULLAPAH, NAIR.

The ancestors of this poligar obtained for their services, during the Bijnuggur government, an engum of ten villages, rated at kamul cantaroy pagodas 18,376, with an other burden than that of maintaining 300 peons, the charge of which was however defrayed chiefly by the kaweli rissooms they had in the neighbouring districts; the service was remitted about the middle of the 17th century by the Hyderabad government, and peishush levied of cantaroy pagodas 2,800, which, about 1720, was raised by the Nabob of Cuddapah, to cantaroy pagodas 3,150. The Mahrattas, in 1756, lowered it to cantaroy pagodas 2,800, but raised it in 1763 to Cantaroy pagodas 3,430, at which it continued till Meer Sahib having got Gornumcondah in jagheer from Hyder, took the poligar prisoner, and threw him into confinement, where he died. His son, who had escaped, regained possession of his pollam in 1790, and though expelled in 1792, he contrived, by means of his peons, to levy annual contributions till 1799, when he recovered the pollam a second time, and likewise seized two additional villages, the whole of which were rated by Tippoos standard assessment, at cantaroy pagodas 6,832, for which he stipulated to pay Cummur ul Deen a peishush of cantaroy pagodas 4,900; but being continually engaged in hostilities against the jagheer of Talpoor, he was unable to fulfil his engagements. He have resumed the two new villages, and left him the ten which anciently belonged to his family. The Kokimti and Sompilli (No. 38.) families are of the same origin.

No. 54.—MARRELLAH, RAMAH, NAIR.

The ancestor of this poligar rented, under the Golcondah kings, a village of kamul cantaroy pagodas 141, for cantaroy Pag^a 56, and served with 50 peons. The rent was raised under Aurungzebe to cantaroy pagodas 86. 5. The Cuddapah Nabobs raised it to cantaroy pagodas 175, and discontinued the service. The poligar was expelled in 1774 by Meer Sahib, but returned, and recovered his village again in 1799, and held it of Cummur ul Deen for cantaroy Pag^a 445. It is now rented by the potail, and the poligar has a small allowance from the amount for his subsistence.

No. 55.—SHILLIWARPOLLEM, BUSWAPAH, NAIR.

The ancestors were kawelgars of Kotkull, under the Bijnuggur government; they afterwards obtained a village of kamul rent cantaroy pagodas 1,004, to pay 75 under the Golcondah princes. Aurungzebe gave them the cowle of their village, and imposed a rent of cantaroy Pag^a 70. The Cuddapah nabobs raised it cantaroy Pag^a 245, and discontinued the service, and in 1720 resumed the village; but it was restored in 1756 by the Mahrattas, for a peishush of cantaroy Pag^a 288. The poligar was expelled in 1774; returned in 1791, and, after the peace, remained privately in the country till 1799, when he again rented his village under Cummur ul Deen for cantaroy pagodas 60 from the produce.

No. 56.—YERRAWARPOLLAM, TIMMAPAH, NAIR.

Under the rayels of Bijnuggur, the ancestors of this poligar were talliars of Yerrawarpollam; they rented it under the Golcondah kings, at the full kamul rent cantaroy Pag^a 1,135, and they served with 75 peons, for whose maintenance they received an annual allowance of cantaroy Pag^a 1,040; Aurungzebe they served with 100 peons, whose annual pay amounted to cantaroy pagodas 1,300, in part of which the village was assigned. In 1712 the nabob of Cuddapah discontinued their service, and imposed a peishush of cantaroy Pag^a 473; but in 1740, being employed with 50 peons by the amildar of Gornumcondah, their peishush was reduced to cantaroy Pag^a 87. They were expelled in 1774, by Meer Sahib; the poligar returned during the two last Mysore wars, and in 1799 held his village of Cummur ul Deen at a rent of cantaroy Pag^a 552. The potail now rents the village, from the produce of which cantaroy pagodas 120 are deducted, for the subsistence of the poligar.

No. 57.—MILACHERROO, CHINNAN, NAIR.

One of the ancestors was delwery of the poligar of Midimalapa. Condah, before Gornumcondah was built, and served with 500 men, and had for himself a jagheer, of which Milacherroo was a part. But both the delwery and his master were taken by Kishen, Rayel of Bijnuggur, and put to death; under the Golcondah kings, a descendant of the delwery served with 100 peons, and Milacherroo, kamul rent pagodas 52, was assigned to him, in part of their pay. Under Aurungzebe, the poligar obtained the village for his personal maintenance, and his peons were paid by the cirkar. The nabob of Cuddapah imposed a peishush of cantaroy Pag^a 35, which was raised by the Mahrattas to cantaroy Pag^a 52. The poligar was expelled in 1774; returned in 1791, and rented his village privately till 1799, when Cummur ul Deen fixed his rent at cantaroy pagodas 160. He now receives cantaroy Pag^a 60 from the amount, and the potail rents the villages.

No. 58.

No. 58.—RUNGENGARPOLLAM, PAPY, NAIR.

The ancestors in the times of the Golcondah government rented a majera, or inferior village, for 20 cantary pagodas; under Aurungzebe, they served with 75 peons, for whom they received an annual allowance of cantary pagodas 210, was assigned to them. moza, or superior village, yielding a rent of cantary pagodas 210, and imposed a peishush of cantary Pag^a 163. The nabob of Cuddapah discontinued the service, and imposed a peishush of cantary Pag^a 141, which in 1756, was raised by the Mahrattas to cantary Pag^a 163. The poligar was expelled in 1774, returned in 1791, and, after the peace, was permitted to hold his village under a fictitious name. In 1790, Cummur ul Deen fixed his rent at cantary pagodas 230. He now receives cantary Pag^a 72 from the produce, and the potail rents the village.

No. 59.—YELLAMUNDAB, MULLAPAH, NAIR.

The ancestors of the present poligar were made kawelgars of Yellamundab, during Aurungzebe's reign, and rented the village at the full kamul cantary pagodas 42. The rent was raised by the Cuddapah nabob to cantary Pag^a 96, and in 1756, by the Mahrattas, to cantary pagodas 148. In 1774 the poligar was expelled by Meer Sahib, but returned in 1791, and, after the peace, continued to hold his village privately, by the connivance of Tippoos servants. Cummur ul Deen, in 1799, fixed his rent at cantary pagodas 600. He now receives cantary Pag^a 72 from the produce, and the potail manages the village.

No. 60.—GANGUICHENTLAH, MOOSEL, NAIR.

This family, during the Bijnuggur government, were kawelgars of the Naugpalla Ghaut under the Golcondah kings; they rented 50 pagodas of land, and served with 22 peons under Aurungzebe; they rented the village of Ganguichentlah kamul cantary pagodas 460, at the full assessment, but paid only cantary pagodas 174, the rest being remitted for the pay of the peons. The Cuddapah nabobs raised the peishush to cantary pagodas 292, and in 1740 they resumed the village, and discontinued the service; but the village was restored by the Mahrattas in 1756, at the old peishush cantary pagodas 292. In the early part of Hyder's government, the rent was lowered, on account of the decline of cultivation, to cantary pagodas 192; The poligar was expelled in 1775, returned in 1791, and continued privately in the country till 1799, when Cummur ul Deen fixed his rent at cantary pagodas 350. He now receives cantary pagodas 50 from the produce, and the potail manages the village.

No. 61.—MADICHERROO, CHINNAPAH, NAIR.

The ancestors of this family were anciently duffaders of peons, in the service of the Viulah poligar, under the Golconda kings; they rented Madicherroo at the full kamul rent cantary pagodas 673, and were appointed kawelgars of the Ghaut, leading from that place to Trippettee. Aurungzebe remitted the rent for the service of 50 men employed in the Ghaut. The Cuddapah nabob imposed a peishush of pagodas 87, which, till 1774, when the poligar was expelled by Meer Sahib, he returned, and seized his village in 1791, and was allowed, after the peace, to hold it privately by Tippoos amildar, but was driven out again in 1799, by Cummur ul Deen. The village is now under the potail, and the poligar receives an allowance of cantary pagodas 72 from the rent.

No. 62.—WOODIAMUNH.

The ancestor of this poligar served under the Rayels of Bijnuggur with 150 peons, for whose pay he was allowed cantary pagodas 1,500 annually; and he held the village of Woodiamunh Rayel, rent cantary pagodas 130 in jagheer. The village was continued by the Hyderabad kings, for the service of 50 peons; it was resumed under Aurungzebe, and raised to the full rent, after allowing a deduction of 100 rupees to the poligar. It was afterwards made over by the nabob of Cuddapah to Chitweyi zemindar, who expelled the poligar; but again restored him for a rent of cantary pagodas 86: he remitted the rest, on account of his being employed in collecting his kaweli rissooms. The rent was raised by the Mahrattas, in 1757, to cantary pagodas 130; and in 1774, the poligar was expelled by Hyder, returned in 1791, and, after the peace, continued to rent the village privately till 1799, when Cummur ul Deen fixed his peishush at cantary pagodas 695. He now receives an abatement from the full rent, of cantary Pag^a 60 for his maintenance.

No. 63.—YAGAWAMARAPANGOOTAH.

The ancestors of this poligar held their village, under the Bijnuggur and Hyderabad government, for the service of 100 peons. Aurungzebe resumed the village, and allowed the poligar cantary pagodas 650, for 50 peons. The nabob of Cuddapah remitted the service, and gave back the village for rent cantary pagodas 320. It was resumed, but again restored by the Mahrattas in 1756. The poligar was expelled by Hyder—he returned in 1791, rented his village under a fictitious name, for nearly the full value, till 1799, when his peishush was fixed by Cummur ul Deen at cantary pagodas 190. He is now allowed a pension of cantary pagodas 40 from the rent.

No. 64.—DIGAWAMARAPANGOOTAH.

One Kishnapah Nair, who served the Bijnuggur rayels with 50 peons, received the produce of this village, and cantary pagodas 390 for their maintenance. The village was resumed under Aurungzebe, but the peons continued. The Cuddapah Nabob remitted the service, and rented the village to the poligar for cantary Pag^a 273. The rent was raised, and

and then lowered, by the Mahrattahs; and the poligar was expelled by Heder. He returned in 1791; and now receives an allowance of cantary pagodas 16 yearly from the rent.

No. 65.--TALPOOL.

The ancestor of this poligar, who served under the Hyderabad princes, with 100 peons, resumed Talpool in jagheer, and an allowance of cantaroy pag. 350 for their pay. Aurangzeb Nabob of Cuddapah restored the village; but again resumed, and banished the poligar for robbery in 1729. The village was given up by the Mahrattas to one of his descendants, for a rent of cantaroy pagodas 65; but was resumed, and the poligar expelled by Hydr. He returned in 1791; and now enjoys an allowance of cantaroy pagodas 72 from the rent.

No. 66.—TALPOOL, MOHABUT KHAN,
predecessor of the present holder.

No. 66.—TALPOOL, MOHABUT KHAN.
Abdul Kuddas, the predecessor of the present jagdeedar, obtained Talpool, situated at the karnul rent of cantaroy pagodas 40,559 in jagir in the year 1704, from Aurangzabe for his service. The family held it free of peishensh till 1736, when falling under the dominion of the Marhattahs, it was resumed; but in 1705, Meer Sahib, the father of Cummer ul Deen Khan, having been appointed keladar of Gorumcondah, and the province having been assigned to him by the Marhattas, for the maintenance of a body of troops, he restored the jagdeedar for a peishensh of cantaroy pagodas 2,800. It was again resumed and restored by the Marhattahs in 1770. In 1771 Hyder raised the peishensh to 3,150. In 1773 Meer Sahib expelled the jagdeedar, who fled to his relation, the Nabob of Cuddapah. In 1799 Mahabut Khan, his son, by the wife of a puckally, took possession of Talpool, on the fall of Seringapatam; and as all the poligars of Gorumcondah, had at the same time seized their respective districts, Cummer ul Deen, on his arrival in that province, being unable to reduce them, confirmed them in their possessions, on their agreeing to pay him a peishensh; that of Talpool was fixed at cantaroy pagodas 8,050, very little of which was paid. When the country was transferred to the Company, the jagdeedar was summoned to the cutcherry, but refused to attend. He sent me word that he would pay the old Marhattah peishensh cantaroy pagodas 2,800, and no more. General Campbell, in consequence, marched against him, and surprised him in his fort. He is now a prisoner, and must be kept in confinement for life.

No. 67.—KUDDERI, ALLUM KHAN.

No. 67.—KUDDERI, ALLUM KHAN.
Puerish Khan obtained the jagher of Kudderi, kamul reus cantaroy Pag' 39,228, on the same occasion that Taipool was granted to his relation. The jageer was free till 1756, when it was resumed by the Mahrattas. It was restored in 1764 by Meer Saib, for a peishcush of cantaroy pagodas 2,500; who however resumed it again in 1773. In 1799 Allum Khan, a natural son of the late jageerdar, took possession of Kudderi. Cummer ul Deen fixed his peishcush at 8,050 cantaroy pagodas. He paid nothing to the Company's amildar the following year; and as he would not come to the cantaroy, to settle his rent, a detachment of peons was sent against him. They surprised the fortified pagoda, in which he had taken post; but he escaped in the confusion, and the jagher was resumed. Hashun Khan, the brother of Allum Khan, and legitimate son of his father, obtained two villages from Cummer ul Deen, for a peishcush of cantaroy pagodas 760. I have resumed them, and given him yearly allowance of Cantaroy pagodas 59.7.6. which I hope government will confirm.

No. 68.—VIMLAH.

No. 68.—VIMLAH.

Buswapah Nair, the ancestor, served the Pijnuggur rayels with 600 peons, for the payment of which he obtained Vimlah, and 25 other villages of Poojavendra, assessed at kanmul cantaroy pagodas 9,796. The Hyderabad princes imposed a peishcush of cantaroy pagodas 1,050, which was raised by Aurangzebe to 2,800 cantaroy pagodas, and the service reduced to 500 peons. The nabob of Cuddapah in 1712, remitted the service, and increased the peishcush to cantaroy pagodas 3,500. In 1752, the poligar having rebelled, Abdul Mijed, the nabob of Cuddapah, made him prisoner; blew him away from a gun; circumcised his son; and resumed his district. In 1756, Vimlah having fallen under the dominion of the Mahrattahs, the son was restored for a peishcush of cantaroy pagodas 3,850; but not paying regularly, he was expelled by Meer Sahib: in 1766 he died an exile, leaving no children. In 1791, when the district fell into the hands of the Nizam; Buswapah Nair, a relation in the 4th remove from the late poligar, was allowed to establish himself in it, but was driven out the following year. He returned in 1794, and took forcible possession of Vimlah, where he paid nominally a peishcush of cantaroy pagodas 4,550; and was succeeded by his son Gomar Nair in 1796; who dying without issue, in 1799, his servants set up Vencaputty Nair, an old man and distant relation of the family. As he was regarded as a rebel by the Nizam's officers, and, as I was informed, that he was built* and idiotical, and merely a tool in the hands of the head peons, who gave him only a bare subsistence, I sent for him, with a view of giving him a pension, and resuming the district. His servants, dreading that his personal appearance would lay open their own conduct, prevented him from coming near me, under various pretexts of sickness, unlucky days, &c.; and as, after a delay of four months, there was no probability of their either bringing him to the catcherry, or consenting to give up the district, Major General Campbell sent a detachment, which surprized the fort of Medipenlah, in which the poligar was, and made him prisoner. He died lately at Gootty, leaving no family. The poligars of Vimlah, favoured by the natural strength of their country, have always been the most remarkable for their turbulence and depredations of any in the Ceded Districts.

No. 69.—LOPUTNUTLAH,

No. 70.—KOMUTNUTLAH,

No. 70.—KOMUTNUTLAH,
Are two petty poligars of Gorumcondah, of whom I have obtained no particulars previous to the time of the Cuddapah nabobs, except that they were kawelgars under the Bijnugger government. They have never been engaged in disturbance. The poligar of Loputnulah is allowed cantaroy pagodas 24, and the poligar of Komutnulah cantaroy pagodas 12 annually, from the rent of their respective villages.

No. 71.—NANGANGOONTAH, NAGGY, NAIR.

No. 71.—NANGANGOONTAH, NAGGY, NAIR.

This family had no pollam till 1718, when they obtained from the nabob of Cuddapah, kaweli russooms, and four villages of the kamul rent of cantaroy pagodas 2,092, for the reduced rent of cantaroy pagodas 907, on account of their desolate state. The assessment ten years afterwards to cantaroy pagodas 1,307, and in 1756 by the Mahrattahs, to cantaroy Pag^a 1,476. In 1775 the villages were resumed, and the poligars expelled by Meer Saheb; he received possession in 1791, and continued privately in the district after the peace, receiving part of the profits of the villages, which were rented in the name of patails. In 1799, Cummur ul Deen settled his peishcush at cantaroy pagodas 1,012, which is now converted into rent according to the actual produce.

No. 72.—KALOOPILLI, KUDDUPUTTI, NAIR.

No. 72.—KALOOPILLI, KUDDUPUTTI, NAIR.
Soon after the kamul survey, an ancestor of this family obtained one village in rent, and the kawelli of 34 villages; they paid the full kamul cantaroy pagodas 1,485 for the village, and cantaroy pagodas 535 for the kawelli, making their total rent cantaroy pagodas 2,020. In 1729 they obtained an abatement to cantaroy pagodas 843, for their services against the refractory poligar of Reemlah. In 1756 the Mabrattahs raised the peishcush to C. pag^a 928. In 1774 the poligar, with great part of his family, were taken and hanged by Meer Sahib; a son, who escaped, recovered his village during the war in 1791, and after the peace, continued privately in the country. He seized his ancient village again with three others, in 1799, and stipulated to pay Cummer ul Deen for them, a peshcush of C. pag^a 2,254. The new villages have since been resumed, and he now has an allowance from the rent of the old one of canterny pag^a 300.
GUNDAR, NARSIM, NAIR.

No. 73.—CHINTELGOONTAH BUNDAH, NARSIM, NAIR.

No. 73.—CHINTELGOONTAH BUNDAB, NARSIE, NARSIE. They obtained their villages in rent, soon after the kamul survey, under the Golcondah kings. The kamul of Chentagoontah-bundab is C. Pag^s 217, and the rent was fixed at C. Pag^s 168, which was raised under the Cuddapah government to C. Pag^s 224, and in 1756, by the Mahrattas to C. pag^s 253. The poligar was expelled by Meer Saheb in 1775, but recovered his village during the war in 1791; was driven out in 1792; returned in 1799, and was assessed by Cummer uldeen at Tippoo's standard rent C. Pag^s 1,776. He now rents the village, from the revenue of which, a deduction is allowed of C. Pag^s 300 for his maintenance. Though Chenlegoondah bundab has usually been reckoned only one poligarship, yet as it has long been divided into two villages, Chinlegoontah-bundab and Sanipay, held by two different branches of the family, I have let them hold their separate shares, as formerly.

MOOSEL NAIR.

No. 74.—YEDAMUNEYNPOLIM, MOOSEL, NAIR.

No. 74.—YEDAMUNEYNPOLIM, MOOSEL, NAIN.

This family is a branch of No. 73, and obtained its village at the same time for the full kamul rent of cantonry pagodas 168, which was raised by the Nabob of Cuddapah to cantonry pagodas 223, and in 1756 by the Mahrattas, to Cant' pag. 261. The poligar was expelled by Mah. Saheb in 1775, returned in 1791, and seized his own village and another; he continued privately in the country after the peace, and rented his village under a fictitious name; in 1799 he seized both villages, which were continued to him by Cummer ul deen, for Cant' pag. 450. He now rents his original village only, in which a small abatement is allowed for his subsistence.

YEDAMUNEYEROLLEM, VENCATPUTTI.

No. 75.—NELLAMUNEPOLLEM, VENCATPUTTI.

No. 75.—NELLAMUNEPOLLEM, VENKATAPUR.

This family is a branch of No. 3, and got its village at the same period, for cantary Pag' 90; the kanul is 94. The rent was raised by the nabob of Cuddapah to cantary Pag' 118. The poligar was killed by Meer Saheb in 1775, but his son escaped, returned, and seized his village in 1791, rented under a fictitious name after the peace of 1792; and in 1799 his peishcud was fixed at cantary Pag' 380 by Cummer ul Deen. He refused to come in last year when I sent for him, because I deprived him, like all the other poligars, of kaweh, and some circar lands, which he had seized and converted into enaums for himself, during the troubles in 1799. He however still attempted to collect the produce, and, as the potails objected to giving it up without authority, he sent a party of peons, who murdered the two potails, and one of the curmums of the villages in which it lay. He fled immediately for refuge to the poligar of Culloor depending on Chittoor, but was surprised and taken by a detachment of peons from Goramcondah, and is now a prisoner in Gotty. His village has of course been resumed.

GOUDAH NAIR

No. 76.—MOTGOOTLAH, SOOBAN, NAIR.

No. 76.—MOTGOOTLAH, SOOBAN, NAIK.
This family is also a branch of No. 73, and obtained his village at the same period, for cantary Pag' 455; the kamul is Cant' Pag' 494. The nabob of Cuddapah, in consequence of

of the decrease of cultivation, reduced the rent to cantary Pag² 280, at which rate it continued till Hyder's time, when it was raised to the full standard assessment by Meer Sahab, and was held by the poligar till 1791, when he rebelled; but being forced to conceal himself after the peace next year, he remained privately in the country, and in 1799, recovered his village, and agreed to pay Cummur ul Deen a peishcush of Cant¹ Pag² 639. He now rents it, with a small deduction for his maintenance.

No. 77.—KAPUGOONAPPILLI, DASSI, NAIR.

In 1718 the ancestor of this poligar obtained a village in rent at the full kamul assessment, from the nabob of Cuddapah, with kaweli rissooms. The family were never engaged in any disturbances, and have never been dispossessed; but their rent was raised by Hyder to the full standard. I have continued the village to the poligar, with a small deduction in lieu of the kaweli, and of the abatement which he enjoyed under the Sultaun's government, by the connivance of the revenue servants.

No. 78.—JELLELMUNDAH, LINGUM, NAIR.

The ancestors under the Golcondah government obtained in rent a village, rated by the kamul survey at cantary pagodas 240, for a peishcush of cantary pagodas 165, which was afterwards raised by the nabobs of Cuddapah and the Mahrattas, in 1756, to cantary pagodas 233. The poligar was expelled by Hyder in 1775; returned, and took forcible possession of his village, in 1791; was deprived of it after the peace in 1792, but remained privately in the country till 1799, when he again seized it, and also another, and was allowed to hold both by Cummur ul Deen, for a peishcush of cantary pagodas 1,432. I have resumed the new village, and left him the old one, with a reduction from the rent for his subsistence.

No. 79.—MOODIAMPAUR, BOMI, NAIR.

The ancestors obtained his village soon after the kamul survey, at the full assessment cantary pagodas 168, which was raised by the Nabob of Cuddapah, on granting kaweli to the poligar, to cantary pagodas 210, and afterwards by the Mahrattas to 247. He was expelled by Hyder in 1775; seized his village again in 1791; and was obliged to relinquish it the following year. He took possession a second time in 1799, and at the same time, annexed to it a cirkar village, both of which he held under Cummur ul deen, at a peishcush of cantary pagodas 2,290. The cirkar village is now resumed, and he holds the other with a small abatement of rent for his maintenance.

No. 80.—RUTTENGHEERY, RAYAPAH, NAIR.

Heery Hudeyer, the ancestor of this family, was ~~descent~~ of Tattar Bejapoor, and served the Bijnugger rayels with 1,000 peons, for the maintenance of whom, he obtained twelve villages of Chittledroog in jagher, valued at Soolerooy pagodas 12,000 annual rent. By such records as the family have, and on which I have been obliged to depend for all information respecting their history, till within the last fifty years, it appears that their jagher was afterwards augmented by several adjacent districts, ~~estimated at a rent of one lac of pagodas~~ for which they paid 50,000 pagodas peishcush; and that they built the old fort of Sera in the year of Shalwahan 1442. That on the conquest of the country by the Bejapoor kings, they were deprived of their ancient possessions, and received in exchange

Muddugsera - - 32 mosas	- - - - -	Kamul rent.
Ruttengherry - 119 d ^o	- - - - -	C ¹ P ² 637 - 6
		14,291 - 4

Total - - - - - Cant¹ Pag² 20,225 1 4

for the service of 300 men, and peishcush of cantary pagodas 4,000. That in Fusly 1020, Muddusera was resumed; the service remitted, and the peishcush fixed at rupees 7,500. That in Fusly 1108, Muddesera was restored, the service fixed at 300 men, and peishcush at rupees 15,000; and that Asoph Jah again resumed Muddugsera, remitted the service, and lowered the peishcush to Rs 10,000.

In 1741, Marari Row, having reduced Muddugsera, imposed a chout on the poligar of 8,000 rupees. In 1763, Hyder, having taken possession of the Ruttengherry district, raised the peishcush to 15,000 rupees, exclusive of the 8,000 to Morari Row. But the poligar, Rungapah Nair, failing in his payments, was seized with his five sons in 1776, and sent to Seringapatam; a village of cantary pagodas 300 annual rent, was assigned to him for the support of his women. It was continued after his death, and his eldest son Raypah Nair was appointed a tehsildar of Cundachar, with a monthly allowance of 15 cantary pagodas by Tippoo Sultaun. This son being wounded and taken at the attack of the Sultaun's lines in February 1792, and released, fled to his ancient district of Ruttengherry, of which he obtained a temporary possession; but being driven out at the peace, he retired to Sulapoor, where he died without issue. His brothers were all hanged by the Sultaun, as soon as he heard of his escape. The eldest of them left two sons, who escaped on the fall of Seringapatam, and have since been supported by their relations. The eldest is only about 16 years of age. He did not venture into the country during the Nizam's government; but he has now returned, in hopes of obtaining a pension.

(Signed) THOMAS MUNRO,
P¹ Collector.

AN ABSTRACT STATEMENT

OF THE

POLIGARS IN THE CEDED DISTRICTS;

Shewing,—The number of Villages composing their respective POLLAMS, with their full Valuation or Rent, according to the Assessments of the Kamul Survey, and of Tippoo Sultan;—The amount of Tribute they were to pay, and the number of Horse and Foot they were to furnish by the conditions of their Tenures;—The various changes which have taken place in the extent of their Pollams and nature of their Tenures:—From the period of the Bijnugger Government till the year 1800:—And also, The Amount of the Allowances in Land and Money, which they now enjoy; together with its future probable Increase:—Viz.

	PAGES		PAGES
1.—Under the Bijnugger Rajahs, till about A. D. 1600	854-5.	6.—Under Hyder, The Mahrattas, The Nizam, and Nabobs of Cuddapah; from - 1765 to 1782	864-5.
2.—Under the Bejapoor and Hyderabad Kings; from - - - - - 1600 to 1690	856-7.	7.—Under Tippoo Sultan and The Nizam; from - - - - - 1782 to 1792	866-7.
3.—Under Aurungzebs and his Successors; from - - - - - 1690 to 1712	858-9.	8.—Under - - - D ^o - - - from - 1792 to 1799	868-9.
4.—Under the Soobahs of Deccan and Nabobs of Cuddapah; from - - - - - 1712 to 1750	860-1.	9.—Under The Nizam - - - in - 1799 & 1800	870-1.
5.—Under the Mahrattas, Soobahs of the Deccan, and Nabobs of Cuddapah; from - 1750 till 1765	862-3.	10.—Under The Company's Government; from - - - - - 1800 till 1802	872-3.

11.—With a concluding Column of "REMARKS" on each respective Poligar, - - - p. 874.

NOTE 1.—In Column No. 6. (page 855) the Kamul Assessment is in general inserted; but as the Bijnugger Rayels, in giving a district in Jagher, usually noticed it at its supposed Rent, this Valuation, where it could be discovered, has been exhibited instead of the Kamul.

NOTE 2.—Wherever the Columns opposite to a Poligar's name are blank from the beginning down to a particular date,—that, for instance, of the Soobahs of the Deccan, (pp. 860-1)—it shows that the Poligar had not previous to that era, obtained any Territory:—But, where the columns of Villages and Revenue, after being filled up under one race of Princes, are left blank under a subsequent one, it denotes that the Pollam had been resumed.

[The Copy of this Table having been drawn out upon several large sheets of paper joined together in one view, and reading horizontally from 4 main columns on the left, to the above mentioned column of "Remarks" on the extreme of the right hand, no other practicable way occurred, than by dividing it into pages, of the above specified classes; which has been done, by repeating on each left hand page, the aforesaid 4 main or leading columns.]

1.—Under the BIJNUGGER RAJAHS,

till about Anno Domini 1600.

DISTRICTS.		DIVISIONS.	NAMES of POLIGAR DISTRICTS.		N ^o of VILLAGES:		
			1.	2.	In Enam.	In Rent.	TOTAL.
			No.		3.	4.	5.
HARPOHHELLY	KUMPLI HARPOHHELLY KODLEGAR BELLARI	1.	Annagoondy				
		2.	Harponhelly		Timmapah Rauze		
		3.	Jeremulla		Busvapah, Nair		
		4.	Bellari		Mudikoon, Nair		
				Veeramah	309		309
				TOTAL	75	35	110
ADONI.	GOOLLYAH	5.	Kotcondah				
		6.	Kapital		Chinnamah & Temamah		
		7.	Dindecondah		Seeramah & Chinnamah		
		8.	Dindecondah		Permah, Nair		
		9.	Dewancondah		Lall Munne	5	5
				Rahman, Nair	3	3	
				TOTAL		8	8
CUMBUM.	DOOPAUD	10.	Buswapoor		Nundikishoo, Nair		
		11.	Poolal Chenou		Jelli Dewaker, Nair	6	6
		12.	Bolapilly		Jelli Busvapah, Nair	6	6
		13.	Dornal		Shashachallapute, Nair	13	13
		14.	Rawoor		Soobah, Nair	18	18
		15.	Kusaveram		Bodi Mullanah		
		16.	Vencatpoolam		Bodi Veeranah		
		17.	Whorlagoontah		Antapah, Nair		
		18.	Nidagoontala		Vencatnarsoo		
						TOTAL	9
	HUNDY ANANTAPOOR	19.	Hundy Anantpoor		Siddapah, Nair		
		20.	Naddamadoddy		Vencamah, Nair		
		21.	Ryarrog		Vencatapuddy, Nair		
		22.	Nosum		Narsim Reddy		
		23.	Chirweyl		Comar Vencat. Ragava Rauze	255	255
		24.	Owky		Ramakishen Rauze		
		25.	Hummuntgoond & Nappoorackamah		Mujel Mulla Reddy	343	343
		26.	Singputten & Katwadah		Boochamah	12	12
		27.	Bodymanoor		Boochamah		
		28.	Tippah Reddy pulli & Audereddy pulli				
	KOIL KONTLAH	29.	Mooteal paur				
		30.	Worapaur		Kugput Reddy		
		31.	Oopaloor		Narsim Reddy		
		32.	Talmoulah		Konam Raus		
		33.	Pyapilli		Condul, Nair		
		34.	Maddehera		Mullekaurjun, Nair	44	44
		35.	Kummupaur		Goorapah, Nair	44	44
		36.	Ghuttem		Ragoonst, Nair	3	3
		37.	Butlapoor		Cuddaiputti, Nair		
		38.	Sampilli		Mullapah, Nair	10	10
	ECOWOOR	39.	Toomulgoondi		Chinna Cadioputti, Nair	3	3
		40.	Yellootlah		Veerapah, Nair	5	5
		41.	Kullipondah		Caddrepah, Nair	1	1
		42.	Boannulah		Vencatadry, Nair	1	1
		43.	Kootasollem		Narsim, Nair		
		44.	Yerragoontallem		Cuddriputti, Nair		
		45.	Madareynpollem		Modah, Nair		
		46.	Maddanpilli		Vencatapah, Nair		
		47.	Papp pulli		Paupah, Nair		
		48.	Tutt		Soobah, Nair	16	16
	GORUMCONDAH	49.	Rampicheela		Veerapah, Nair	1	1
		50.	Mullyal		Vencataputti, Nair		
		51.	Doodipilli		Bori Muli, Nair	1	1
		52.	Mondanacheroo		Bosvant, Nair	3	3
		53.	Kohimti		Mullapah, Nair	4	4
		54.	Marela		Ranah, Nair		
		55.	Shillwarpollem		Busvapah, Nair		
		56.	Yerravarpollem		Timmapah, Nair	10	10
		57.	Milacherroo		Chinna, Nair		
		58.	Rungungarpollem		Papp, Nair		
	POOLEVENDRA	59.	Yellamundah		Mullapah, Nair	1	1
		60.	Ganguichentla		Musel, Nair		
		61.	Madicherroo		Chinnapah, Nair		
		62.	Woodyamunki				
		63.	Ye avamarapahgoontah				
		64.	Digvamarapahgoontah				
		65.	Talpool				
		66.	Kuddri		Mohabur Khan		
		67.	Yemla		Allum Khan		
		68.	Loputnulah		Vencataputti, Nair		
	RAYCHOITY	69.	Komut Nulah				
		70.	Naugengoontah		Nagi, Nair		
		71.	Killoopilli		Kuddrooputti, Nair		
		72.	Chintalgontahbundah		Narsim, Nair		
		73.	Yalamaneyn Pollem		Vencataputti, Nair		
		74.	Nollanuneyn Pollem		Soobah, Nair		
		75.	Motgootlah		Dass, Nair		
		76.	Kopongoondapulli		Singurn, Nair		
		77.	Jelleimundah		Bomi, Nair		
		78.	Moodeampaur		Rayapah, Nair		
	MUDDUGSERAH	79.	Rutte gerry				
		80.					
				TOTAL	302	440	742
				D TOTAL	682	535	1,221

Continued
on
the next
page.

(Continued.)

[Repeated from page 854.]

DISTRICTS.		DIVISIONS.		NAMES of POLIGAR DISTRICTS.		N ^o of VILLAGES:		
		1.	2.	Old.	New.	Total.		
		No.		14.	15.	16.		
HARPONHELLY.	KUMPLI HARPONHELLY KODLEGAR BELLARI	1.	Annagoondy	-	Timnapah Rauze	-	-	-
		2.	Harponhelly	-	Borvaph, Nair	-	121	121
		3.	Jerremulla	-	Mulkoin, Nair	37	37	37
		4.	Bellari	-	Veeramah	-	253	253
				253	-	110	-	110
				TOTAL		363	158	521
APONI.	GOOLLYAN	5.	Kotcondah	-	Chinnamah & Temamah	-	-	-
		6.	Kapitral	-	Ser amah & Chinnamah	-	-	-
		7.	Dootercondah	-	Permal, Nair	-	-	-
		8.	Pundicondah	-	Lali Munne	-	5	5
				3	-	3	-	6
				TOTAL		8	6	14
CUMBUM.	DOOPAUD	10.	Buswapoor	-	Nundikithoo, Nair	-	6	6
		11.	Poolal Chenoo	-	Jelli Dewaker, Nair	-	6	6
		12.	Belapilly	-	Jelli Busvaph, Nair	-	13	13
		13.	Dornal	-	Shashachallapute, Nair	-	18	18
		14.	Rawoor	-	Suobah, Nair	-	7	7
		15.	Kusaveram	-	Bodi Mullanah	-	18	18
		16.	Vencadrepoolam	-	Bodi Veeramah	-	7	7
		17.	Whorlagootah	-	Antapah, Nair	-	7	7
		18.	Nillagootah	-	Vencatnaisoo	-	-	-
						TOTAL		43
DISTRICT PRINCIPAL COLLECTIONS.	HUNDY ANANTAPOOR RY-DROOG NOSUM CHITWEYL KOIL KONTLAH DOOWOOR CAMALAPORE YADKI CHINNAMPITTY HUDJER KURKOOR GORUMCONDAH POOLEVINDRA RAYCHOTTY MUDDUGSERAH	19.	Hundy Anantpoor	-	Siddapah, Nair	-	66	66
		20.	Naddamadoddy	-	Vencamah, Nair	-	5	5
		21.	Rydroog	-	Vencatapuddy, Nair	-	152	227
		22.	Nosum	-	Narsim Reddy	-	54	54
		23.	Chitweyl	-	Comar Venkat Regava Rauze	-	118	118
		24.	Okwy	-	Ramahishen Rauze	-	31	45
		25.	Hunmuntgoond & Narsapoor ack-mah	-	Mujel Mulla Reddy	-	41	41
		26.	Singaputren & Kalwadah	-	Beechanah	-	11	11
		27.	Boeyemanoor	-	Mootal paar	-	3	3
		28.	Tippah Reddy pulli & Audereddi pulli	-	Wora: aur	-	7	7
		29.	Mootal paar	-	Kugput Reddy	-	1	1
		30.	Wora: aur	-	Narsim Reddy	-	1	1
		31.	Oopaloor	-	Konam: Rauze	-	3	3
		32.	Talmurah	-	Condul, Nair	-	44	44
		33.	Pyapilli	-	Mullekaurjun, Nair	-	3	3
		34.	Muddchera	-	Goorapah, Nair	-	1	1
		35.	Kummulpaur	-	Ragoonat, Nair	-	10	10
		36.	Ghuttemi	-	Cuddaiputti, Nair	-	3	3
		37.	Butlapoor	-	Mullapah, Nair	-	5	5
		38.	Sampilli	-	Chinna Cadroputti, Nair	-	2	2
		39.	Toomulgundi	-	Veorapah, Nair	-	1	1
		40.	Yellootah	-	Caddrepah, Nair	-	1	1
		41.	Kullipundah	-	Vencatadry, Nair	-	1	1
		42.	Boanmullah	-	Narsim, Nair	-	1	1
		43.	Kootapoliem	-	Cuddriputti, Nair	-	1	1
		44.	Yerragoontapollem	-	Mudah, Nair	-	1	1
		45.	Madaneynpollem	-	Vencatapah, Nair	-	2	2
		46.	Maddanpilli	-	Paupah, Nair	-	1	1
		47.	Papy pulli	-	Soobah, Nair	-	1	1
		48.	Tutt	-	Veorapah, Nair	-	1	1
		49.	Rampicherla	-	Vencataputti, Nair	-	4	4
		50.	Mullyal	-	Bori Muli, Nair	-	4	4
		51.	Doodipilli	-	Busvant, Nair	-	10	10
		52.	Muddancheroo	-	Mullapah, Nair	-	1	1
		53.	Kuhimti	-	Ramah, Nair	-	1	1
54.	Marella	-	Buswapah, Nair	-	1	1		
55.	Shillwarpollem	-	Timmapah, Nair	-	1	1		
56.	Yerravaripollem	-	Chinna, Nair	-	1	1		
57.	Milacherroo	-	Papy, Nair	-	1	1		
58.	Rungungarpollem	-	Mullapah, Nair	-	1	1		
59.	Yellamuundah	-	Musel, Nair	-	1	1		
60.	Ganguicbentla	-	Chinnapah, Nair	-	1	1		
61.	Madicherroo	-	-	-	1	1		
62.	Woodyamunki	-	-	-	1	1		
63.	Yegavamarapahgoontah	-	-	-	1	1		
64.	Digvamarapahgoontah	-	-	-	1	1		
65.	Talpool	-	-	-	1	1		
66.	Talpool	-	-	-	1	1		
67.	Kuddri	-	Muhabut Khan	-	1	1		
68.	Yemla	-	Alium Khan	-	1	1		
69.	Loputnuthah	-	Vencataputti, Nair	-	1	1		
70.	Komut Nutlah	-	-	-	26	26		
71.	Nabgengoonthah	-	Nagi, Nair	-	-	-		
72.	Kalloopilli	-	Kaddrooputti, Nair	-	-	-		
73.	Chintalgontahbundah	-	Narsim, Nair	-	-	-		
74.	Yala naneyn Pollem	-	Venkatputti, Nair	-	-	-		
75.	Nollanuneyn Pollem	-	Venkaraputel, Nair	-	-	-		
76.	Mozgootlah	-	Soobah, Nair	-	-	-		
77.	Kupogoonaspulli	-	Dassi, Nair	-	-	-		
78.	Jilelmundah	-	Singurn, Nair	-	-	-		
79.	Moodeampaur	-	Bomi, Nair	-	-	-		
80.	Ruttengerry	-	Rayapah, Nair	-	-	-		
				TOTAL		295	636	841
				GRAND TOTAL		619	832	1,451

ASSESSMENTS.		Poligara Annual Pay from Government.	TRIBUTE.			SERVICE.	
Kamul.	Tippoo Sultan's.		Peahcush.	Nuzzer.	TOTAL.	Foot.	Horse.
Cant' Pag'.	Cant' Pag'.		Cant' Pag'.	Cant' Pag'.	Cant' Pag'.	Cant' Pag'.	Nº
17.	18.	19.	20.	21.	22.	23.	24.
1,78,725 9 5½	1,19,359 3 10½	- - -	350 - -	- - -	350 - -	100	-
15,780 - -	14,167 1 10½	- - -	700 - -	- - -	7,000 - -	2,000	300
41,635 8 7	80,738 5 15½	- - -	1,750 - -	- - -	1,750 - -	3,000	-
34,504 8 -	54,107 3 11	- - -	- - -	- - -	- - -	5,100	300
2,70,646 - 12½	2,68,372 4 15½	- - -	9,100 - -	- - -	9,100 - -	- - -	- - -
- - -	- - -	- - -	- - -	- - -	- - -	200	-
1,127 8 7	1,187 3 7	- - -	325 - -	- - -	325 - -	100	-
1,035 9 6	1,035 9 6	- - -	162 5 -	- - -	162 5 -	100	-
8,041 8 1	2,041 4 1	- - -	812 5 -	- - -	812 5 -	100	-
4,204 6 14	4,204 6 14	- - -	1,300 - -	- - -	1,300 - -	400	-
3,861 8 12	4,999 9 12	- - -	- - -	- - -	- - -	350	-
1,111 8 -	2,386 2 12	- - -	- - -	- - -	- - -	150	-
3,640 8 -	2,745 6 -	- - -	- - -	- - -	1,528 5 -	190	-
5,699 8 8	1,596 - -	- - -	3,822 5 -	- - -	- - -	300	-
357 1 7	373 8 12	- - -	357 1 7	- - -	357 1 7	- - -	- - -
4,468 8 -	1,137 5 -	- - -	4,468 8 -	- - -	4,468 8 -	50	-
452 8 -	822 8 6	- - -	- - -	- - -	- - -	- - -	- - -
19,390 3 13	12,521 - -	- - -	6,347 7 7	- - -	6,347 7 7	1,040	-
4,577 7 -	4,704 5 12	- - -	5,715 - -	- - -	367 5 -	50	-
2,415 - -	4,000 - -	- - -	19,500 - -	- - -	19,500 - -	3,000	800
1,27,325 - -	1,54,090 1 -	- - -	7,800 - -	- - -	7,800 - -	1,200	-
10,350 7 4	40,598 - -	- - -	- - -	- - -	- - -	1,800	-
51,754 5 7	1,92,867 3 8	- - -	- - -	- - -	2,100 - -	500	-
40,097 2 -	2,568 2 2	- - -	- - -	- - -	- - -	300	-
12,734 4 13½	12,289 4 -	- - -	- - -	- - -	- - -	50	-
8,607 5 14	12,822 6 14	- - -	- - -	- - -	- - -	300	-
697 4 -	2,105 - -	- - -	- - -	- - -	- - -	200	-
4,800 - -	8,173 1 4	- - -	- - -	525 - -	525 - -	200	-
4,854 2 -	6,000 - -	2,600 - -	- - -	- - -	- - -	100	-
1,217 8 1	2,301 3 -	- - -	- - -	- - -	- - -	1,500	100
1,787 1 10	2,583 9 1	- - -	- - -	- - -	- - -	130	-
2,280 - -	39,123 1 8	- - -	- - -	- - -	- - -	50	-
6,477 6 4	2,357 1 -	- - -	- - -	- - -	- - -	500	-
390 - -	622 4 3½	- - -	- - -	- - -	- - -	- - -	- - -
12,743 7 8	12,012 4 10	- - -	2,222 - -	- - -	210 - -	- - -	- - -
860 8 4	2,222 2 12	- - -	2,222 - -	- - -	910 - -	- - -	- - -
32,50 - -	2,222 3 8	- - -	2,222 - -	- - -	50 6 4	- - -	- - -
99 5 10	2,222 3 4	- - -	2,222 - -	442 5 -	459 3 12	- - -	- - -
439 3 12	2,222 3 4	- - -	2,222 - -	- - -	1,409 - 10	- - -	- - -
1,409 - 10	2,222 4 10	- - -	2,222 - -	- - -	76 6 2	- - -	- - -
76 8 8	2,222 4 10	- - -	2,222 - -	- - -	135 5 10½	- - -	- - -
135 9 10½	2,222 4	- - -	2,222 - -	- - -	148 4 7	- - -	- - -
148 4 7	2,222 4	- - -	2,222 - -	- - -	5 9 1	- - -	- - -
5 9 1	2,222 4	- - -	2,222 - -	421 8 12	421 8 12	200	-
421 8 12	2,222 4	- - -	2,222 - -	- - -	- - -	900	-
2,222 4	2,222 4	- - -	2,222 - -	- - -	700 - -	- - -	- - -
2,222 4	2,222 4	- - -	2,222 - -	- - -	455 6 4	- - -	- - -
2,222 4	2,222 4	- - -	2,222 - -	- - -	2,883 6 12	- - -	- - -
2,222 4	2,222 4	- - -	2,222 - -	- - -	405 - -	- - -	- - -
2,222 4	2,222 4	- - -	2,222 - -	- - -	2,800 - -	- - -	- - -
2,222 4	2,222 4	- - -	2,222 - -	- - -	56 8 12	50	-
2,222 4	2,222 4	- - -	2,222 - -	- - -	- - -	75	-
2,222 4	2,222 4	- - -	2,222 - -	- - -	1,135 1 -	100	-
2,222 4	2,222 4	- - -	2,222 - -	- - -	29 1 -	- - -	- - -
2,222 4	2,222 4	- - -	2,222 - -	- - -	50 - -	22	-
2,222 4	2,222 4	- - -	2,222 - -	- - -	673 4 -	50	-
2,222 4	2,222 4	- - -	2,222 - -	- - -	- - -	100	-
2,222 4	2,222 4	- - -	2,222 - -	- - -	- - -	50	-
2,222 4	2,222 4	- - -	2,222 - -	- - -	- - -	100	-
2,222 4	2,222 4	- - -	2,222 - -	- - -	- - -	600	-
2,222 4	2,222 4	- - -	2,222 - -	- - -	- - -	- - -	- - -
2,222 4	2,222 4	- - -	2,222 - -	- - -	- - -	- - -	- - -
2,222 4	2,222 4	- - -	2,222 - -	- - -	- - -	- - -	- - -
2,222 4	2,222 4	- - -	2,222 - -	- - -	- - -	- - -	- - -
2,222 4	2,222 4	- - -	2,222 - -	- - -	- - -	- - -	- - -
2,222 4	2,222 4	- - -	2,222 - -	- - -	- - -	- - -	- - -
2,222 4	2,222 4	- - -	2,222 - -	- - -	- - -	- - -	- - -
2,222 4	2,222 4	- - -	2,222 - -	- - -	- - -	- - -	- - -
2,222 4	2,222 4	- - -	2,222 - -	- - -	- - -	- - -	- - -
2,222 4	2,222 4	- - -	2,222 - -	- - -	- - -	- - -	- - -
2,222 4	2,222 4	- - -	2,222 - -	- - -	- - -	- - -	- - -
2,222 4	2,222 4	- - -	2,222 - -	- - -	- - -	- - -	- - -
2,222 4	2,222 4	- - -	2,222 - -	- - -	- - -	- - -	- - -
2,222 4	2,222 4	- - -	2,222 - -	- - -	- - -	- - -	- - -
2,222 4	2,222 4	- - -	2,222 - -	- - -	- - -	- - -	- - -
2,222 4	2,222 4	- - -	2,222 - -	- - -	- - -	- - -	- - -
2,222 4	2,222 4	- - -	2,222 - -	- - -	- - -	- - -	- - -
2,222 4	2,222 4	- - -	2,222 - -	- - -	- - -	- - -	- - -
2,222 4	2,222 4	- - -	2,222 - -	- - -	- - -	- - -	- - -
2,222 4	2,222 4	- - -	2,222 - -	- - -	- - -	- - -	- - -
2,222 4	2,222 4	- - -	2,222 - -	- - -	- - -	- - -	- - -
2,222 4	2,222 4	- - -	2,222 - -	- - -	- - -	- - -	- - -
2,222 4	2,222 4	- - -	2,222 - -	- - -	- - -	- - -	- - -
2,222 4	2,222 4	- - -	2,222 - -	- - -	- - -	- - -	- - -
2,222 4	2,222 4	- - -	2,222 - -	- - -	- - -	- - -	- - -
2,222 4	2,222 4	- - -	2,222 - -	- - -	- - -	- - -	- - -
2,222 4	2,222 4	- - -	2,222 - -	- - -	- - -	- - -	- - -
2,222 4	2,222 4	- - -	2,222 - -	- - -	- - -	- - -	- - -
2,222 4	2,222 4	- - -	2,222 - -	- - -	- - -	- - -	- - -
2,222 4	2,222 4	- - -	2,222 - -	- - -	- - -	- - -	- - -
2,222 4	2,222 4	- - -	2,222 - -	- - -	- - -	- - -	- - -
2,222 4	2,222 4	- - -	2,222 - -	- - -	- - -	- - -	- - -
2,222 4	2,222 4	- - -	2,222 - -	- - -	- - -	- - -	- - -
2,222 4	2,222 4	- - -	2,222 - -	- - -	- - -	- - -	- - -
2,222 4	2,222 4	- - -	2,222 - -	- - -	- - -	- - -	- - -
2,222 4	2,222 4	- - -	2,222 - -	- - -	- - -	- - -	- - -
2,222 4	2,222 4	- - -	2,222 - -	- - -	- - -	- - -	- - -
2,222 4	2,222 4	- - -	2,222 - -	- - -	- - -	- - -	- - -
2,222 4	2,222 4	- - -	2,222 - -	- - -	- - -	- - -	- - -
2,222 4	2,222 4	- - -	2,222 - -	- - -	- - -	- - -	- - -
2,222 4	2,222 4	- - -	2,222 - -	- - -	- - -	- - -	- - -
2,222 4	2,222 4	- - -	2,222 - -	- - -	- - -	- - -	- - -
2,222 4	2,222 4	- - -	2,222 - -	- - -	- - -	- - -	- - -
2,222 4	2,222 4	- - -	2,222 - -	- - -	- - -	- - -	- - -
2,222 4	2,222 4	- - -	2,222 - -	- - -	- - -	- - -	- - -
2,222 4	2,222 4	- - -	2,222 - -	- - -	- - -	- - -	- - -
2,222 4	2,222 4	- - -	2,222 - -	- - -	- - -	- - -	- - -
2,222 4	2,222 4	- - -	2,222 - -	- - -</			

10 N

[Repeated from page 254.]

[Repeated from page 354.]			Under AURUNGZEBE and his Successors:						
DISTRICTS.		DIVISIONS.	NAMES of POLIGAR DISTRICTS.		N° of VILLAGES:				
			1.	2.	Old.	New.	TOTAL.		
			No.		25.	26.	27.		
HARPONHELLY.	KUMPLI HARPONHELLY KODIEGAH BELLARI		1.	Annagoondy					
		2.	Harponhally						
		3.	Jerremulla			114		114	
		4.	Bellari		Timmapah Rause Suavapah, Nair Mullikoin, Nair Verramah	37 230 75	423	460 230 75	
			TOTAL	456	423	879			
ADONI.	GOOLLYAH		5.	Kotcondah					
		6.	Kapital		Chinnamah & Temamah Seetamah & Chinnamah		41	41	
		7.	Doodcondah		Parmel, Nair		24	24	
		8.	Pundicondah		Lall Munnoo Rahman, Nair	5 3 6		5 3 6	
			TOTAL	14	65	79			
CUMBUM.	DOOPAUD		10.	Busewapper					
		11.	Poolal Chenoo		Nundikishoo, Nair	6		6	
		12.	Bolapilly		Jelli Dewakry, Nair	6		6	
		13.	Dornal		Jelli Suavapah, Nair	13		13	
		14.	Rawoor		Shashchallapute, Nair	18		18	
		15.	Kusaveram		Soobah, Nair				
		16.	Vencadrepoolam		Bodi Mullamah		13	13	
		17.	Whorlagootah		Bodi Verramah	7		7	
		18.	Nillegootah		Antapah, Nair Vencatnaroo	18 7 9		18 7 9	
					TOTAL	24	13	37	
		DISTRICT PRINCIPAL COLLECTORS	HUNDY ANANTAPOOR RY-DROOG NOSUM CHITWEYL KOIL KONTLAH DOOWOOR CAMALAPORE YADKI CHINNUMPITTY HUDJER KURROOR GORUMCONDAH POOLEVENDRA RAYCHOTTY MUDDUGSERAH		19.	Hundy Anantpoor			
				20.	Naddamaduddy		Siddapah, Nair	65	
21.	Rydroog				Vencamah, Nair	5		5	
22.	Nosum				Vencatpuddy, Nair	227	190	417	
23.	Chitweyl				Nagim Reddy	22	31	53	
24.	Owky				Qonar Vencat. Ragava Rause	126	3	129	
25.	Hunnuntgoond & Narapoorackamah				Ramakishere Rause	45	1	46	
26.	Singapurten & Kalwadah				Mujel Mullu Reddy	41		41	
27.	Bodymanoor				Beechamah	11		11	
28.	Tippah Reddy pulli & Audereddy pulli					1	4	5	
29.	Mootal paar					3		3	
30.	Worapaur				Kuppel Reddy				
31.	Oopaloor				Narsim Reddy				
32.	Talmuriah				Konam Rase				
33.	Pyapilli				Comdul, Nair				
34.	Muddehara				Mullehanryon, Nair	44		44	
35.	Kommulpaur				Goorepah, Nair	3	7	10	
36.	Ghuttem				Ragoonet, Nair	10		10	
37.	Barlapoor				Cuddaputti, Nair	3		3	
38.	Sampilli				Mallapah, Nair	5		5	
39.	Teomulgoondi				Chinna Caddaputti, Nair	9		9	
40.	Yellootah				Vencapah, Nair	1		1	
41.	Kullipundah				Caddapah, Nair	1		1	
42.	Boanmullah				Vencatadry, Nair	1		1	
43.	Kootapolem				Ragim, Nair	1		1	
44.	Yerragoonapollam				Cuddaputti, Nair	1		1	
45.	Madaneypollam				Mamah, Nair	1		1	
46.	Madanpilli				Vencatpah, Nair	1		1	
47.	Pappi pulli				Pappah, Nair	1		1	
48.	Tutt				Soobah, Nair	1		1	
49.	Rampicherla				Verramah, Nair	1		1	
50.	Mullyal				Vencatputti, Nair	4		4	
51.	Doodipilli				Boi Mull, Nair	4		4	
52.	Mundancheroo				Servant, Nair	4		4	
53.	Kohendi				Mullamah, Nair	10		10	
54.	Merilla				Kyapah, Nair	1		1	
55.	Shilwarpollam				Verramah, Nair	1		1	
56.	Yerravarpollam				Tippamah, Nair	1		1	
57.	Milacherloo				Chinna, Nair	1		1	
58.	Rungungerpollam				Papp, Nair	1		1	
59.	Yellamandah		Mullyah, Nair	1		1			
60.	Ganguchentiah		Booi, Nair	1		1			
61.	Madicherloo		Caddapah, Nair	1		1			
62.	Woodyamunkel			1		1			
63.	Yerravampahgoontah			1		1			
64.	Digvampahgoontah			1		1			
65.	Talpool								
66.	Talpool								
67.	Kuddri		Mahabut Khan						
68.	Yemla		Allum Khan		29	29			
69.	Loputnuth		Vencatperry, Nair		32	32			
70.	Komut Nutlah			26		26			
71.	Nagengoonah		Nagi, Nair						
72.	Kallapilli		Kudatroputti, Nair						
73.	Chintalgontahbundah		Narsim, Nair	1		1			
74.	Yadamaneypollam		Vencatputti, Nair	1		1			
75.	Nollamuney Pollam		Vencatputti, Nair	1		1			
76.	Metgootah		Soobah, Nair	1		1			
77.	Koppogoonaspulli		Dasi, Nair	1		1			
78.	Jelleimundah		Singum, Nair	1		1			
79.	Moodeampaur		Bomb, Nair	1		1			
80.	Ruttangerry		Raysah, Nair	1		1			
			TOTAL	792	331	1123			
			GRAND TOTAL	1,146	831	2,178			

ASSESSMENTS.		Poligars Annual Pay from Government.	TRIBUTE.			SERVICE.	
Kamul.	Tippoo Sultan's.		Peshcush.	Nuzser.	TOTAL.	Foot.	Horse.
Cant' Pag'.	Cant' Pag'.	Cant' Pag'.	Cant' Pag'.	Cant' Pag'.	Cant' Pag'.	N°	N°
28.	29.	30.	31.	32.	33.	34.	35.
1,56,285 8 15	1,01,403 9 4		4,200		4,200	1,000	
2,70,869 6 8	1,85,966 5 8		17,500		17,500	2,500	
37,115 15	73,559 1 6		3,500		3,500		
27,748 9 8	43,958 3 15				25,200	3,500	
4,94,019 5 14	4,02,888 — 8		25,200				
10,223 — 6	10,223 — 6		8,775		8,775	300	
5,220 3 2	5,220 3 2		4,550		4,550	200	
1,127 3 7	1,127 3 7		325		325	100	
1,835 9 6	1,035 9 6		812 5		812 5	100	
2,041 4 1	2,041 4 1						
19,648 — 6	19,648 — 6		14,625		14,625	900	
3,861 1 12	4,999 9 18		1,330		1,330	150	
1,111 5 —	2,186 2 12		225		225	50	
3,640 6 —	2,745 6 —		720		720	100	
5,699 8 8	1,596 — —		2,100		2,100	300	
3,127 1 8	1,206 1 6		3,127 1 8		3,127 1 8	50	
357 1 7	373 8 3		65		65	300	
4,468 1 —	1,137 5 —		650		650	50	
452 — 2	281 8 6		325		325	100	
2,763 6 12	628 1 10						
25,481 2 —	15,355 3 1		8,542 1 8		8,542 1 8	1,100	
42,760 — —	46,225 9 2		11,200		11,200	5,000	150
2,415 — —	4,000 — —		1,050		1,050		
2,47,717 — —	2,14,914 4 6		72,000		72,000	2,600	
26,706 5 8	44,316 2 24		21,000		21,000	2,800	
51,937 8 7	1,35,758 4 6		7,000		7,000	1,000	
44,779 7 —	27,758 2 6		4,550		4,550	500	
12,734 4 13	16,269 4 12		2,338 9 8		2,338 9 8	300	
8,607 5 24	12,222 8 12		1,837 5 —		1,837 5 —	150	
4,662 4 —	1,070 — —		1,040 8 —		1,040 8 —		
4,800 — —	6,173 1 4						
10,907 6 8	1,554 8 —		5,850		5,850	200	
1,217 6 1	1,301 3 —		350		350	100	
1,358 5 —	2,954 3 9		7,000		7,000	200	
22,400 — —	39,763 1 8		3,150		3,150	300	
17,505 7 15	18,048 1 9					500	
19,743 7 8	12,612 4 12		210		210		
860 6 4	1,395 2 12		910		910		
3,250 — —	2,848 3 8		50 6 4		50 6 4		
99 5 10	199 3 4		459 3 12		459 3 12		
459 5 12	520 — —		1,400 1 10		1,400 1 10		
1,409 — 10	1,142 4 10		76 6 2		76 6 2		
26 6 2	243 3 24		135 5 10		135 5 10		
135 6 10	1,059 3 15		148 4 7		148 4 7		
148 4 7	540 9 —		5 9 1		5 9 1		
5 9 1	92 5 2		421 8 12		421 8 12		
421 8 12	1,218 7 8		385 — —		385 — —		
342 2 4	770 3 —		455 6 4		455 6 4		
808 1 2	2,519 5 10		2,882 6 12		2,882 6 12		
455 6 4	6,004 2 1		405 — —		405 — —		
5,833 6 12	3,254 5 12		2,800 — —		2,800 — —		
2,911 15 —	6,277 8 3		87 5 —		87 5 —	50	
18,370 3 2	1,196 5 12		70 — —		70 — —	100	
141 8 —	999 3 12		1,135 1 —		1,135 1 —	100	
1,004 6 8	1,392 1 5	1,500 — —				75	
1,335 1 —	2,392 1 5	1,102 3 8					
52 6 8	378 9 —	700 — —				22	
210 6 —	309 5 10		42 9 —		42 9 —	50	
42 9 —	947 4 —		174 9 —		174 9 —		
460 9 —	536 2 8		695 — —		695 — —	50	
673 4 —	3,910 4 —					50	
730 — —	813 3 2						
		650 — —					
		520 — —					
		41 6 —					
44,550 5 —	10,442 9 3		2,800		2,800	500	
39,828 7 8	9,740 8 5						
9,796 9 10	12,993 9 4						
1,458 — —	1,272 4 —		2,020 2 8		2,020 2 8		
217 8 3	1,776 9 2		168 7 8		168 7 8		
168 7 8	485 1 8		168 7 8		168 7 8		
94 9 4	521 7 7		99 5 10		99 5 10		
474 — 12	885 — 8		455 6 —		455 6 —		
			165 8 —		165 8 —		
249 3 4	976 5 —		168 7 8		168 7 8	300	
168 7 8	859 1 —		4,875 — —		4,875 — —		
1,062 1 4	24,541 6 9						
6,548 2 8	6,79,864 8 6	5,868 7 8	1,74,036 5 —	442 5 —	1,74,479 — —	17,952	150
1,05,977 1 0	11,17,756 2 —	5,868 7 8	2,22,403 6 8	442 5 —	2,22,846 1 8		

4.—Under the SOOBAHS of DECCAN;

[Repeated from page 854.]

[Repeated from page 854.]			N° of VILLAGES.		
DISTRICTS.	DIVISIONS.	NAMES of POLIGAR DISTRICTS.	Old.	New.	TOTAL.
			36.	37.	38.
HARPONHELLY.	(See a Note, at page 853)	1. Annagoondy	114	-	114
		2. Harponhelly	457	-	457
		3. Jerremulla	230	-	230
		4. Bellari	75	-	75
TOTAL			876	-	876
ADONI.	GOOLLYAH	5. Kotcondah	41	-	41
		6. Kapital	24	-	24
		7. Doodecondah	5	-	5
		8. Pundicondah	3	-	3
TOTAL			76	-	76
CUMBUM.	DOOPAUD	10. Buswapoor	6	-	6
		11. Poolal Cheneo	6	49	55
		12. Solapilly	13	1	14
		13. Dornal	18	38	56
		14. Rawoor	13	-	13
		15. Kusaveram	7	-	7
		16. Vencadepoolam	18	-	18
		17. Whorlagootah	7	-	7
		18. Nillagootah	9	-	9
		TOTAL			97
DISTRICT PRINCIPAL COLLECTOR'S	HUNDY ANANTAPOOR RY-DROOG NOSUM CHITWEYL KOIL KONTLAH DOOWOOR CAMALAPORE YADKI CHINNUMPITTY HUDJER KURROOR GORUMCONDAN POOLEVENDRA RAYCHOTTY MUDDUGSERAH	19. Hundy Anantpoor	65	-	65
		20. Naddamadoddy	5	-	5
		21. Rydroog	227	156	383
		22. Nosum	29	15	44
		23. Chitweyl	116	7	123
		24. Okwy	41	-	41
		25. Hunmuntgoond & Narasapur agkamah	41	-	41
		26. Singaputren & Kalwadah	11	-	11
		27. Bedymanoor	1	-	1
		28. Tippah Reddy pulli & Anderady pulli	3	-	3
		29. Mooreal paur	7	-	7
		30. Worapaur	7	-	7
		31. Oopaloor	1	7	8
		32. Talmuriah	1	-	1
		33. Pyapilli	1	-	1
		34. Muddehara	1	-	1
		35. Kummulpaur	37	-	37
		36. Ghuttam	7	2	9
		37. Butapoor	1	-	1
		38. Sampilli	10	1	11
		39. Toomulgoondi	3	1	4
		40. Yellontah	5	-	5
		41. Kulipundah	2	2	4
		42. Boomallah	1	-	1
		43. Kootapollam	1	-	1
		44. Yerragootapollam	1	-	1
		45. Madanayapollam	1	-	1
		46. Maddanpilly	1	-	1
		47. Papp pulli	1	-	1
		48. Tutt	1	-	1
		49. Rampicherla	1	-	1
		50. Muliyal	1	-	1
		51. Doodipilli	1	-	1
		52. Mundancherri	4	-	4
		53. Kohimti	4	-	4
		54. Marilla	10	3	13
		55. Shillwarpollam	1	-	1
		56. Yerravarpollam	1	-	1
		57. Milacherroo	1	-	1
		58. Rungungarpollam	1	-	1
		59. Yellamundah	1	-	1
		60. Gangulehantla	1	-	1
		61. Madicherron	1	-	1
		62. Woodyamanki	1	-	1
		63. Yegavamarapahgoontah	1	-	1
		64. Digvamarapahgoontah	1	-	1
		65. Talpool	1	-	1
		66. Talpool	1	-	1
		67. Kudri	1	-	1
		68. Yemla	29	-	29
69. Loputnuthah	32	-	32		
70. Koput Nuthah	86	-	86		
71. Naugengootah	1	-	1		
72. Kaleopilli	1	-	1		
73. Chintalgonahbundah	1	4	5		
74. Yadamaneyn Pollem	1	-	1		
75. Nolamuneyn Pollem	1	-	1		
76. Motgootah	1	-	1		
77. Kopogoonadapulli	1	-	1		
78. Jelleimundah	1	-	1		
79. Moodeampaur	1	-	1		
80. Ruttengerri	1	-	1		
TOTAL			119	-	119
GRAND TOTAL			864	209	1,066
			1,913	290	2,203

and NABOBS of CUDDAPAH; from 1712 to 1750.

ASSESSMENTS.		Poligars Annual Pay from Government.	TRIBUTE.			SERVICE.	
Kanul.	Tippoo Sultan's.		Peshchush.	Nuzzer.	TOTAL.	Foot.	Horse.
Cant' Pag'.	Cant' Pag'.	Cant' Pag'.	Cant' Pag'.	Cant' Pag'.	Cant' Pag'.	N°	N°
39.	40.	41.	42.	43.	44.	45.	46.
1,56,285 8 15	1,01,403 9 4		8,203 4 1		8,203 4 1	1,000	
2,68,423 6 8	1,82,058 1 7		27,500		27,500	2,500	
37,115	73,559 1 6		3,500		3,500		
27,748 9 8	43,958 3 15				29,208 4 1	3,500	
4,89,643 5 14	4,00,979 6 2		29,208 4 1		3,775	300	
10,223	10,223		8,775		4,550	200	
5,220 3 2	5,220 3 2		825 3 4	178 7 8	1,024		
1,127 3 7	1,127 3 7		227 8 4	73 1 4	300 9 8		
1,035 9 6	1,035 9 6		812 5		312 5		
1,401 5 10	1,401 5 10				15,162 5 4	500	
17,008 1 15	19,008 1 15		15,210 6 8	251 8 12	1,400		
3,861 1 12	4,099 9 12		1,400		1,855		
4,706 8 12	10,066		1,435	420	1,750		
2,773 4 12	2,773 4 12		1,407	343	5,057 5		
13,992	3,892		2,782 5	2,275	803 9 3		
3,127 1 8	1,200 1 6		803 9 3		300 1 11	1,000	
357 1 7	373 8 3		267 6 11	52 5	1,397 5		
4,468 1	1,137 5		1,137 5	260	183 4		
452	281 8 6		413 2 12	20 9	543 2 12		
2,763 6 11	628 1 10			130	13,290 7 10	1,000	
37,339 6 10	29,359		9,809 3 10	3,481 4			
43,760	46,325 9 9		14,200	1,050	11,200		
2,425	4,000		1,050		2,100		
3,347 9 8	1,09,756 8 9		69,000	1,750	29,750		
28,343 6 8	39,507 2 3		28,000	1,500	17,500		
57,311 2 2	1,44,633 3 10		14,000	700	8,750		
39,573 3	21,559 4		8,050	2,100	175		
13,734 4 13	16,269 4		7,000		2,303 9 8		
8,607 5 4	13,822 6 12		175		700		
697	1,105		2,301 9 8		3,920		
4,500	6,173 1 4			700	700		
4,854	6,000		3,500	420	700		
6,703 1 5	9,278 4 7		595	105	4,200		
1,217 6 1	1,301 3		700	700	12,025		
1,358	1,954 3 9		3,500		300		
18,453 4 4	21,720 1 10		12,025		7,700		
15,361 9 15	17,767 9 10		390	3,500	1,225		
390	644 4 8		4,200		910		
28,924 6 14	18,635 4 6		1,225		714 4		
18,330 3 6	3,808 4 12		910		489 3 12		
2,150	2,346 3 8		774 4		717 1 14		
748 1 8	1,709 5 14		459 3 12		191 2 8		
459 3 12	510		717 1 14	28 6 6	169 3 2		
1,409	1,148 4 10		76 6 2	33 7 8	184 4 7		
76 6 2	245 3 12		135 5 10		5 9 1		
135 5 10	1,039 3 12		148 4 7		420		
148 4 7	540 9		5 9 1		455 6 4		
5 9 1	92 5 2			35	2,883 6 12		
342 8 4	770 3		85		895 6 4		
455 6 4	8,119 5 10		455 6 4		105		
8,383 6 12	604 2 8		895 6 4		3,150		
9,445 8 14	4,917 7 2		105		175		
739 3 12	742 4		175		447 5		
28,370 2 2	6,277 8 12		245		35 4 6		
141	1,196 5 12		437 5		181 7 8		
2,004 8 8	990 3 12		55 4 6		96 2 8		
2,135 1 4	1,392 1		141 7 8		293 3		
52 6 8	378 9		96 2 8		86 6 10		
210 6	309 5 12		292 3		520		
42 9	947 4				273 12		
460 9	536 2		86 6 10				
673 4	3,310 4		520				
730	813 3 4		238 7 2				
453 3 4	290 1 12						
238 7 2	203 9						
40,559 5	80,442 9		3,500		149 5		
39,228 7 8	9,740 8						
9,796 9 10	22,983 9						
140 4	184 9						
2,092 5	2,874 2 13		1,307 8 2		843 7 8		
2,485	1,278 4		843 7 8		224 4 6		
217 8 3	1,776 9 2		168 7 8	55 6 14	223 5 15		
168 7 8	485 1 8		168 7 8	28 6 14	128 2 8		
94 9 4	521 7		289 4 1		346 9 8		
494	885 8		346 9 8		165 8		
346 9 8	683 4 12		165 8		210 9 6		
240 3 4	859 1		168 7 8	42 1 14	3,250		
168 7 8	13,384 8		3,250				
74,291 14							
6,53,681 5 2	6,81,100 7 6		2,03,982	17,284 1 9	2,21,266 1 11	75	
11,99,852 9 9	11,86,457 5 2		2,58,210 4 5	21,017 4 5	2,79,227 8 10	4,175	

[Repeated from page 354.]

DISTRICTS.	DIVISIONS.	NAMES of POLIGAR DISTRICTS.	No of VILLAGES.		
			Old.	New.	TOTAL.
HARPONHELLY.	KUMPLI HARPONHELLY KODLEGAN BELLARI	1. Annagoondy	47.	48.	49.
		2. Harponhelly			
		3. Jerremulla			
		4. Bellari			
ADONI.	GOOLLYAH	5. Timmapah Rauze			
		6. Busvaph, Nair			
		7. Mullikoin, Nair			
		8. Veeramah			
CUMBUM.	DOOPAUD	9. TOTAL			
		10. Korcondah			
		11. Kapital			
		12. Dandecandah			
HUNDY ANANTAPOOR	RY-DROOG NOSUM CHITWEYL	13. Pundiccondah			
		14. Dewancandah			
		15. TOTAL			
		16. Buswaph			
KOIL KONTLAH	DOOWOOR	17. Nendikishon, Nair			
		18. Jelli Dewaker, Nair			
		19. Jelli Buswaph, Nair			
		20. Shashachallayute, Nair			
CAMALAPORE	YALKI	21. Soobah, Nair			
		22. Bodi Mullamah			
		23. Bodi Veeranah			
		24. Antapah, Nair			
CHINNUMPITTY	HUDJER KURROOR	25. Vencatnarsuo			
		26. TOTAL			
		27. Siddapah, Nair			
		28. Vencamah, Nair			
GORUMCONDAH	POOLEVENDRA	29. Vencatpuddy, Nair			
		30. Narsim Reddy			
		31. Comar Vencar, Ragava Rauze			
		32. Ramakishon Rauze			
RAYCHOTTY	MUDDUGSERAH	33. Singaputten & Narsapurackamah			
		34. Kalwadah Mujel Mulla Reddy			
		35. Boodiamanoor			
		36. Boodiamanoor			
RAYCHOTTY	MUDDUGSERAH	37. Tippih Reddy pulli & Auderedy pulli			
		38. Mooteal paur			
		39. Worapaur			
		40. Oopaloer			
RAYCHOTTY	MUDDUGSERAH	41. Kugput Reddy			
		42. Narsim Reddy			
		43. Konam Rauze			
		44. Conduh, Nair			
RAYCHOTTY	MUDDUGSERAH	45. Mullekaurjun, Nair			
		46. Goorapah, Nair			
		47. Ragoonat, Nair			
		48. Cuddalputti, Nair			
RAYCHOTTY	MUDDUGSERAH	49. Mullapah, Nair			
		50. Chinna Cadroputti, Nair			
		51. Veerapah, Nair			
		52. Caddapah, Nair			
RAYCHOTTY	MUDDUGSERAH	53. Vencatdry, Nair			
		54. Narsim, Nair			
		55. Cuddriputti, Nair			
		56. Modah, Nair			
RAYCHOTTY	MUDDUGSERAH	57. Vencatpatti, Nair			
		58. Paupah, Nair			
		59. Soobah, Nair			
		60. Veerapah, Nair			
RAYCHOTTY	MUDDUGSERAH	61. Vencatpatti, Nair			
		62. Bodi Mull, Nair			
		63. Baevant, Nair			
		64. Mehapah, Nair			
RAYCHOTTY	MUDDUGSERAH	65. Ramah, Nair			
		66. Buswaph, Nair			
		67. Timmapah, Nair			
		68. Chinna, Nair			
RAYCHOTTY	MUDDUGSERAH	69. Papy, Nair			
		70. Mullapah, Nair			
		71. Musel, Nair			
		72. Chinna, Nair			
RAYCHOTTY	MUDDUGSERAH	73. Mohabut Khan			
		74. Aliem Khan			
		75. Vencatpatty, Nair			
		76. TOTAL			
RAYCHOTTY	MUDDUGSERAH	77. Nagi, Nair			
		78. Kaddaroputti, Nair			
		79. Narsim, Nair			
		80. Vencatpatti, Nair			
RAYCHOTTY	MUDDUGSERAH	81. Vencatpatti, Nair			
		82. Soobah, Nair			
		83. Daci, Nair			
		84. Singam, Nair			
RAYCHOTTY	MUDDUGSERAH	85. Bomi, Nair			
		86. Rayapah, Nair			
		87. TOTAL			
		88. GRAND TOTAL			

ASSESSMENTS.		Poligars Annual Pay from Government.	TRIBUTE.			SERVICE.	
Kamul.	Tippon Sultan's.		Peshcush.	Nuzzer.	TOTAL.	Foot.	Horse.
Cont' Pag.	Cont' Pag.	Cont' Pag.	Cont' Pag.	Cont' Pag.	Cont' Pag.	No.	No.
50.	51.	52.	53.	54.	55.	56.	57.
1,53,234 2 15	90,823 4 5	-	7,000 -	-	7,000 -	-	-
2,78,350 7 -	2,17,300 4 6	-	22,908 4 1	-	22,908 4 1	300	-
7,344 3 12	22,064 6 11	-	700 -	-	700 -	-	-
27,748 9 8	43,938 3 15	-	13,000 -	-	13,000 -	500	-
4,66,678 3 3	3,74,236 9 7	-	43,608 4 1	700 -	44,308 4 1	300	-
10,223 - 6	10,223 - 6	-	8,775 -	-	8,775 -	200	-
5,120 3 2	5,220 3 2	-	4,550 -	-	4,550 -	-	-
1,127 3 7	1,127 3 7	-	845 3 4	173 7 8	1,024 - 12	-	-
1,035 9 6	1,035 9 6	-	227 8 4	73 1 4	300 9 8	-	-
1,858 5 15	1,858 5 15	-	1,527 5 -	-	1,527 5 -	500	-
19,465 2 4	19,465 2 4	-	15,925 6 8	251 8 12	17,177 5 4	-	-
3,861 1 12	4,999 9 12	-	1,400 -	-	1,400 -	-	-
4,706 8 12	10,656 - 6	-	1,435 -	420 -	1,855 -	-	-
3,791 4 12	2,773 4 12	-	1,407 -	343 -	1,750 -	-	-
13,992 - 11	3,392 - 11	-	8,782 5 -	2,275 -	5,507 5 -	-	-
3,127 1 8	1,206 1 6	-	803 9 3	-	803 9 3	-	-
357 1 7	371 8 3	-	267 6 11	32 5 -	300 1 11	-	-
4,468 1 -	1,137 5 -	-	1,137 5 -	260 -	1,397 5 -	-	-
2,703 6 11	628 1 10	-	162 5 -	20 9 -	182 4 -	-	-
37,519 6 10	25,359 - 2	-	413 2 12	130 -	543 2 12	-	-
43,760 -	46,325 9 9	-	8,050 -	1,050 -	9,100 -	-	-
2,415 -	4,000 -	-	1,050 -	1,050 -	2,100 -	-	-
3,479 7 8	1,92,756 8 9	-	69,000 -	-	69,000 -	-	-
28,543 6 5	39,507 2 3	-	28,000 -	1,750 -	29,750 -	-	-
56,673 8 10	1,38,581 2 10	-	31,500 -	1,750 -	33,250 -	-	-
39,573 3 -	21,559 8 13	-	14,000 -	1,575 -	15,575 -	-	-
13,734 4 15	16,269 4 -	-	8,050 -	1,575 -	9,625 -	-	-
8,607 5 14	13,823 6 12	-	7,000 -	1,100 -	8,100 -	-	-
697 4 -	1,105 -	-	350 -	-	350 -	-	-
4,800 -	6,173 1 4	-	2,301 9 8	-	2,301 9 8	-	-
4,854 2 -	6,000 -	-	1,050 -	1,050 -	2,100 -	-	-
6,703 3 5	9,278 4 7	-	2,800 -	1,050 -	3,850 -	-	-
1,217 6 1	1,301 3 -	-	595 -	105 -	700 -	-	-
1,358 5 -	1,954 3 9	-	1,050 -	700 -	1,750 -	-	-
16,453 4 4	31,720 1 10	-	3,500 -	-	3,500 -	-	-
15,361 9 15	17,767 9 10	-	12,025 -	-	12,025 -	-	-
390 -	642 4 8	-	537 5 -	-	537 5 -	-	-
22,924 6 14	18,635 4 6	-	7,700 -	373 2 12	8,073 2 12	-	-
5,597 1 11	6,380 9 2	-	2,450 -	-	2,450 -	-	-
3,250 -	2,846 3 8	-	1,575 -	-	1,575 -	-	-
1,470 7 13	2,477 - 8	-	1,437 - 5	-	1,437 - 5	-	-
459 3 12	520 -	-	459 3 12	-	459 3 12	-	-
1,409 - 10	1,142 4 10	-	759 3 12	-	759 3 12	-	-
76 6 2	245 3 14	-	101 2 8	-	101 2 8	-	-
135 5 10	1,059 3 15	-	182 9 10	-	182 9 10	-	-
148 4 7	540 9 -	-	148 4 7	-	148 4 7	-	-
5 9 1	92 5 2	-	5 9 1	-	5 9 1	-	-
342 2 4	770 3 -	-	420 -	-	420 -	-	-
201 1 2	-	-	805 6 4	-	805 6 4	-	-
455 6 4	2,519 5 10	-	2,881 6 12	-	2,881 6 12	-	-
2,883 6 12	6,004 2 1	-	1,148 7 8	-	1,148 7 8	-	-
3,045 8 14	4,917 7 7	-	110 -	-	110 -	-	-
1,697 5 -	1,632 1 6	-	2,430 -	-	2,430 -	-	-
48,370 3 2	6,277 8 3	-	175 -	-	175 -	-	-
141 8 -	1,196 5 12	-	245 -	43 7 8	288 7 8	50	-
1,004 6 8	977 3 12	-	87 5 -	17 5 -	104 0 0	-	-
1,135 1 -	1,392 1 6	-	35 4 6	21 8 12	56 3 6	-	-
52 6 8	378 9 -	-	141 7 8	52 5 -	193 2 8	-	-
210 6 8	309 5 10	-	96 2 8	-	96 2 8	-	-
42 9 -	947 4 -	-	992 3 -	-	992 3 -	-	-
460 9 -	536 2 8	-	87 5 -	-	87 5 -	-	-
673 4 -	3,116 4 -	-	130 -	-	130 -	-	-
730 -	813 3 2	-	520 -	-	520 -	-	-
453 3 4	296 1 14	-	203 9 6	-	203 9 6	-	-
278 7 8	203 9 6	-	65 -	-	65 -	-	-
765 4 14	1,201 -	-	2,800 -	-	2,800 -	-	-
40,550 5 -	10,448 9 3	-	2,800 -	-	2,800 -	-	-
39,228 7 8	9,740 5 8	-	2,625 -	1,225 -	3,850 -	-	-
9,796 9 10	12,993 9 4	-	169 -	-	169 -	-	-
140 4 -	184 9 8	-	52 -	-	52 -	-	-
326 5 7	64 5 15	-	1,476 5 10	-	1,476 5 10	-	-
2,092 5 -	2,874 2 13	-	928 1 4	-	928 1 4	-	-
1,485 -	1,172 4 -	-	253 1 4	-	253 1 4	-	-
217 8 3	1,776 9 2	-	261 5 10	-	261 5 10	-	-
168 7 8	458 1 8	-	128 2 8	-	128 2 8	-	-
94 9 4	521 7 -	-	289 4 1	-	289 4 1	-	-
494 - 12	885 - 8	-	346 9 8	-	346 9 8	-	-
346 9 8	681 4 12	-	253 1 4	-	253 1 4	-	-
249 3 4	976 5 -	-	227 8 2	-	227 8 2	-	-
168 7 8	859 1 -	-	5,850 -	-	5,850 -	-	-
14,291 14 -	13,324 8 -	-	2,14,067 4 7	18,313 9 -	2,32,381 3 7	100	-
6,99,786 9 -	6,80,553 8 13	-	3,03,410 8 10	23,247 1 12	3,26,657 - 6	1,010	-
11,450 1 1	10,99,615 - 10	-	-	-	-	-	-

[Reprinted from page 854.]

DISTRICTS.	DIVISIONS.	NAMES of POLIGAR DISTRICTS.	N° of VILLAGES.		
			Old.	N.w.	TOTAL.
HARPONHELLY.	KUMFLI HARPONHELLY KODLEGGAH BELLARI	1.	58.	59.	60.
		2.			
		1. Annagoondy			
		2. Harponhelly			
ADONI.	GOOLLYAH	3. Jerremulla			
		4. Bellari			
		TOTAL			
		5. Kotcondah			
CUMBUM.	DOCPAUD	6. Kapital			
		7. Docondah			
		8. Pundicondah			
		9. Dewancondah			
		TOTAL			
		10. Buswipoor			
		11. Poolai Chenoo			
		12. Bolapilly			
		13. Dornal			
		14. Rawoor			
		15. Kusiveram			
		16. Vencadepoolam			
		17. Whorlagootah			
		18. Nillagootah			
		TOTAL			
		19. Hundv Anantpoor			
		20. Naddamoddy			
		21. Rydroog			
		22. Nosum			
		23. Chitweyl			
		24. Okwy			
		25. Hunmuntgoond & Narsapurackamah			
		26. Singaputten & Kalwadah Mujal Mulla Reddy			
		27. Bodymanoor			
		28. Tippah Reddy pulli & Audereddy pulli			
		29. Mootal paur			
		30. Worapaur			
		31. Oopaloor			
		32. Talmutlah			
		33. Pyapilli			
		34. Muddehera			
		35. Kummulpaur			
		36. Ghuttem			
		37. Butlapoor			
		38. Sampilli			
		39. Toomulgoondi			
		40. Yellootlah			
		41. Kulipundah			
		42. Boanmullah			
		43. Kootapollem			
		44. Yerragoontapollem			
		45. Macaneynpollem			
		46. Maddanpilli			
		47. Papy pulli			
		48. Tutt			
		49. Rampicherla			
		50. Mullyal			
		51. Doodipilli			
		52. Munddancheroo			
		53. Kohimti			
		54. Marella			
		55. Shillwarpollem			
		56. Yerravarpollem			
		57. Milacherroo			
		58. Rungungarpollem			
		59. Yellamundah			
		60. Ganguchentla			
		61. Madicherroo			
		62. Woodyamunki			
		63. Yegavamarapahgoontah			
		64. Digvamarapahgoontah			
		65. Talpool			
		TOTAL			
		66. Talpool			
		67. Kuddri			
		68. Yemla			
		69. Loputnulah			
		70. Komut Nutlah			
		71. Naugengoontah			
		72. Kalloopilli			
		73. Chintalgonthabundah			
		74. Yadamaneyn Pollem			
		75. Nollamaneyn Pollem			
		76. Motgootlah			
		77. Kopoogondapulli			
		78. Jelleimundah			
		79. Moodeampaur			
		80. Ruttengerry			
		TOTAL			
		81. Mohabut Khan			
		82. Allum Khan			
		83. Vencataputti, Nair			
		TOTAL			
		84. Nagi, Nair			
		85. Kuddrooputti, Nair			
		86. Narsim, Nair			
		87. Venkataputti, Nair			
		88. Venkataputti, Nair			
		89. Soobah, Nair			
		90. Dassi, Nair			
		91. Singurn, Nair			
		92. Bomli, Nair			
		93. Rayapah, Nair			
		TOTAL			
		GRAND TOTAL			

ASSESSMENTS.		Poligars Annual Pay from Government.	TRIBUTE.			SERVICE.	
Kannul.	Tippoo Sultan's.		Peshcush.	Nuzzer.	TOTAL.	Foot.	Horse.
Cant ^y Pag ^y .	Cant ^y Pag ^y .	Cant ^y Pag ^y .	Cant ^y Pag ^y .	Cant ^y Pag ^y .	Cant ^y Pag ^y .	N ^o .	N ^o .
61.	62.	63.	64.	65.	66.	67.	68.
1,53,254 2 154	90,823 4 54		12,000 — —		12,000 — —		
2,80,729 6 14	2,19,298 8 74		72,000 — —		72,000 — —		
7,344 3 12	22,064 6 11		1,375 — —	625 — —	2,500 — —		
4,41,305 3 9	3,32,186 9 9		85,875 — —	625 — —	86,500 — —		
1,127 3 7	1,127 3 7		845 3 4	178 7 8	1,024 — 12		
1,035 9 6	1,035 9 6		227 8 4	73 1 4	300 9 8		
2,163 2 13	2,163 2 13		1,073 1 8	251 8 12	1,325 — 4		
3,861 1 12	4,999 9 12		2,100 — —		2,100 — —		
13,992 — 10	3,892 11 —		3,892 — 11		3,892 — 11		
3,127 1 8	1,206 1 6		1,206 1 6		1,206 1 6		
357 1 7	373 8 3		373 8 3		373 8 3		
4,408 1 —	1,137 5 —		1,137 5 —		1,137 5 —		
452 2 —	281 8 6		281 8 6		281 8 6		
2,703 6 11	628 1 10		628 1 10		628 1 10		
29,021 3 2	12,519 5 —		9,619 5 4		9,619 5 4		
43,760 — —	46,325 9 9		21,000 — —	2,625 — —	23,625 — —		
2,34,795 7 8	1,99,756 8 9		50,000 — —		50,000 — —		
50,662 5 7	1,30,769 3 8		31,500 — —	5,950 — —	37,450 — —		
24,256 3 8	16,879 3 7		10,500 — —		10,500 — —		
13,734 4 13	16,269 4 —		8,500 — —	1,125 — —	9,625 — —		
1,385 5 —	1,954 3 9	500 — —	1,050 — —		1,050 — —		
40,559 5 —	10,442 9 2		3,150 — —		3,150 — —		
39,228 7 8	9,740 8 5		2,800 — —		2,800 — —		
140 4 —	184 9 8		169 — —		169 — —		
326 5 7	64 5 15		59 8 —		59 8 —		
494 — 12	835 — 5		885 8 —		885 8 —		
346 9 8	683 4 12		683 4 12		683 4 12		
	300 — —						
4,49,663 8 8	4,34,257 — 14	500 — —	1,30,197 3 4	9,800 — —	1,39,997 3 4		
9,22,153 8 —	7,81,126 8 4	500 — —	2,26,765 — —	10,676 8 12	2,37,441 8 12		

GRAND TOTAL

[illegible]

DISTRICT PRINCIPAL COLLECTOR'S15.

9. Under The NIZAM, in 1799-1800.

[Repeated from page 854.]

9. Under The NIZAM, in 1799—1800.												
[Repeated from page 854.]												
DISTRICTS.		DIVISIONS.		NAMES of POLIGAR DISTRICTS.				No. of VILLAGES:				
				1.		2.		Old.	New.	Total.		
				No.				91.	92.	93.		
HARPONHELLY	KUMPLI HARPONHELLY KODLEGAI BELLARI	1.	Annayandy									
		2.	Harponhelly			Timmapah Raoze						
		3.	Teremulla			Busyapah, Nair						
		4.	Bellari			Mulikein, Nair						
ADONI.	COOLLYAH					Veeranah						
		TOTAL										
		5.	Kotcondah			Chinnamah & Temamah						
		6.	Kapital			Sectamah & Chinnamah						
CUMBUM.	DOOPAUD	7.	Dondcondah			Perinat, Nair						
		8.	Pandicondah			Lali Munna						
		9.	Dewanconeah			Rahman, Nair						
		TOTAL										
		10.	Busvapoor									
		11.	Poodal Cheno			Nandikish-a, Nair						
		12.	Bolapilly			Jelli Dewaher, Nair						
		13.	Dural			Jelli Busvapah, Nair						
		14.	Rawoor			Shahachallapoor, Nair						
		15.	Kusaveam			Soubah, Nair						
		16.	Vencadrepoolam			Bodi Mullam						
		17.	Whorlagootah			Bodi Veeranah						
		18.	Nillagootah			Antapah, Nair						
						Vencatnareo						
		TOTAL										
		19.	Hundy Anantpoor			Siddapah, Nair						
		20.	Naddamadoddy			Vencamah, Nair						
		21.	Rydroog			Vencatpuddy, Nair						
		22.	Nosum			Narsim Reddy						
		23.	Chitweyl			Comer Vencat, Ragava Raoze						
		24.	Ooky			Ramachishen Raoze						
		25.	Hunmurgood & Narayapur schamab									
		26.	Singaputten & Kalwadah Majal Mulla Reddy									
		27.	Bodyemanoor			Boochamah						
		28.	Tippah Reddy pulli & Auderreddy pulli									
		29.	Moteal paur									
		30.	Worapaur									
		31.	Oopaboor			Kappat Reddy						
		32.	Talmorah			Narsim Reddy						
		33.	Pyapilli			Kanam Reddy						
		34.	Muddehera			Conduh, Nair						
		35.	Kummulpaur			Mulichenjan, Nair						
		36.	Ghuttem			Gowdah, Nair						
		37.	Budlapoor			Ragooze, Nair						
		38.	Sampilli			Coodaputti, Nair						
		39.	Trinmurgood			Mullam, Nair						
		40.	Yajlootah			Chinnah Coodaputti, Nair						
		41.	Kullipundah			Vencapah, Nair						
		42.	Boamullah			Caddapah, Nair						
		43.	Kootapollam			Vencadery, Nair						
		44.	Yerragootapollam			Nardah, Nair						
		45.	Madaneynpollam			Cuddaputti, Nair						
		46.	Madanepilli			M. dahi, Nair						
		47.	Papp pulli			Vencatpah, Nair						
		48.	Tatt			Paupah, Nair						
		49.	Rampicherla			Soubah, Nair						
		50.	Mullyal			Vencapah, Nair						
		51.	Doodipilli			Vencatpudti, Nair						
		52.	Mundancheroo			Bori Mull, Nair						
		53.	Koblind			Buvant, Nair						
		54.	Marella			Mullapah, Nair						
		55.	Shilwarpollam			Ramah, Nair						
		56.	Yerravarpollam			Busvapah, Nair						
		57.	Mischeroo			Timmapah, Nair						
		58.	Rangungorpollam			Chinnah, Nair						
		59.	Yellamundah			Papp, Nair						
		60.	Gangulcherla			Mullapah, Nair						
		61.	Masicherroo			Musel, Nair						
		62.	Woodyamanki			Chinnapah, Nair						
		63.	Yegavamarapahgoontah									
		64.	Diggamarapahgoontah									
		65.	Talpool									
		66.	Kuddri									
		67.	Yemla			Mohabot Khan						
		68.	Loputnath			Allam Khan						
		69.	Komur Nattah			Vencatpudty, Nair						
		70.										
		71.	Naugangootah			Nagi, Nair						
		72.	Kalloopilli			Kuddrooputti, Nair						
		73.	Chintalgonahbundah			Narsim, Nair						
		74.	Yalamaney Pollam			Vencatpudti, Nair						
		75.	Nallamaney Pollam			Vencatpudti, Nair						
		76.	Motgootah			Soubah, Nair						
		77.	Kopogoodpulli			Dandi, Nair						
		78.	Jelleimundah			Singara, Nair						
		79.	Meodeanpaur			Bomi, Nair						
		80.	Ruttengerry			Rayyapah, Nair						
		TOTAL										
		GRAND TOTAL				453	19	472				
						837	19	856				

ASSESSMENTS.			POLIGARS			TRIBUTE.			SERVICE.	
Kamul.	Tippon Sultan's.	Annual Pay from Government.	Peshcush.	Nuzzer.	TOTAL.	Foot.	Horse.			
Cant ^y Pag ^s .	Cant ^y Pag ^s .	Cant ^y Pag ^s .	Cant ^y Pag ^s .	Cant ^y Pag ^s .	Cant ^y Pag ^s .	N ^o .	N ^o .			
94.	95.	96.	97.	98.	99.	100.	101.			
25,740 —	20,000 —	5,400 —	8,750 —	—	8,750 —	—	—	—	—	
7,344 3 12	2,004 6 11 1/2	—	—	—	8,750 —	—	—	—	—	
33,084 3 12	42,064 6 11 1/2	5,400 —	8,750 —	—	—	—	—	—	—	
365 6 4	365 6 4	720 —	845 3 4	178 7 8	1,024 — 12	—	—	—	—	
1,127 3 7	1,127 3 7	—	227 8 4	73 1 4	300 9 3	—	—	—	—	
1,035 9 6	1,035 9 6	—	1,527 5 —	—	1,527 5 —	—	—	—	—	
1,858 5 15	1,858 5 15	—	—	—	—	—	—	—	—	
4,387 5 —	4,387 5 —	720 —	2,600 6 8	251 8 12	2,852 5 4	—	—	—	—	
3,861 1 12	4,999 9 12	—	2,100 —	—	2,100 —	—	—	—	—	
8,478 7 —	17,883 6 12	—	2,997 8 —	1,040 —	4,037 8 —	—	—	—	—	
5,769 8 —	7,042 —	—	1,905 8 —	780 —	2,685 8 —	—	—	—	—	
16,598 7 4	4,785 8 4	—	3,013 7 4	975 —	3,988 7 4	—	—	—	—	
3,127 1 8	1,206 1 6	—	803 9 3	—	803 9 3	—	—	—	—	
3,127 1 8	336 8 2	—	267 1 12	65 —	332 1 12	—	—	—	—	
396 7 15	1,137 5 —	—	754 8 —	260 —	1,014 8 —	—	—	—	—	
4,468 1 —	281 8 6	—	162 5 —	20 9 —	183 4 —	—	—	—	—	
432 — 2	628 1 10	—	413 2 11	65 —	478 2 11	—	—	—	—	
2,661 6 11	—	—	—	—	—	—	—	—	—	
45,916 1 4	38,301 9 4	—	12,418 9 14	3,205 9 —	15,624 8 14	—	—	—	—	
241 —	690 8 —	—	2,645 2 2	—	2,645 2 2	—	—	—	—	
2,415 —	4,000 —	—	—	1,963 7 8	30,843 7 8	—	—	—	—	
26,205 1 5	37,960 3 7 1/2	—	28,875 —	17,500 —	31,500 —	—	—	—	—	
50,662 5 7	1,307,769 3 8	—	14,000 —	660 —	2,435 3 8	—	—	—	—	
8,044 5 8	5,843 8 12	—	1,820 3 8	—	10,850 —	—	—	—	—	
13,734 4 13 1/2	16,269 4 1/2	—	10,850 —	—	7,000 —	—	—	—	—	
8,342 5 14	12,763 9 3 1/2	—	7,000 —	—	350 —	—	—	—	—	
697 4 —	1,105 —	—	350 —	—	1,140 1 —	—	—	—	—	
4,800 —	6,173 1 4	—	1,140 1 —	—	1,750 —	—	—	—	—	
4,854 2 —	6,000 —	—	1,400 —	1,050 —	4,550 —	—	—	—	—	
6,703 3 5 1/2	9,278 4 7	—	3,500 —	—	1,400 —	—	—	—	—	
2,517 6 11	2,711 2 —	—	1,400 —	175 —	1,925 —	—	—	—	—	
1,358 5 —	1,954 3 10	—	1,750 —	—	350 —	—	—	—	—	
717 2 3 1/2	844 5 —	—	350 —	1,150 5 6	6,112 8 6	—	—	—	—	
15,361 9 15 1/2	17,767 9 10 1/2	—	5,262 3 —	—	47 2 8	—	—	—	—	
390 —	642 4 8 1/2	—	47 2 8	—	10,850 —	—	—	—	—	
22,924 6 14	18,635 4 6	—	7,700 —	3,150 —	6,300 —	—	—	—	—	
8,719 7 1/2	9,157 1 1/2	—	4,550 —	1,750 —	1,925 —	—	—	—	—	
2,713 7 8	2,707 7 4	—	1,750 —	175 —	1,937 5 —	—	—	—	—	
1,470 7 13 1/2	2,477 1 1/2	—	1,537 5 —	1,400 —	975 —	—	—	—	—	
459 3 12	520 —	—	800 —	175 —	2,140 4 —	—	—	—	—	
4,320 7 14	4,268 8 —	—	1,918 5 4	227 5 —	245 3 14	—	—	—	—	
76 6 2	245 3 14	—	245 3 14	—	760 —	—	—	—	—	
135 5 10 1/2	1,059 3 15	—	700 —	—	253 1 4	—	—	—	—	
148 4 7	540 9 2	—	253 1 4	—	5 9 1	—	—	—	—	
5 9 1	92 5 2	—	5 9 1	1,750 —	12,250 —	—	—	—	—	
10,125 —	17,911 6 13	—	10,500 —	—	490 3 —	—	—	—	—	
342 2 4	770 3 —	—	450 3 —	—	60 —	—	—	—	—	
201 1 2 1/2	—	—	60 —	—	1,630 —	—	—	—	—	
455 6 4	2,519 5 10	—	1,680 —	510 3 —	3,850 —	—	—	—	—	
306 1 8 1/2	6,459 8 12	—	3,339 7 —	323 7 8	2,800 —	—	—	—	—	
315 8 14 1/2	4,917 2 7 1/2	—	2,476 2 8	—	1,100 —	—	—	—	—	
2,093 5 8	2,019 9 12 1/2	—	1,100 —	700 —	4,900 —	—	—	—	—	
18,747 9 2	6,832 4 7	—	4,200 —	—	445 —	—	—	—	—	
141 8 —	1,196 5 12	—	445 —	—	660 —	—	—	—	—	
1,004 6 8	999 3 12	—	860 —	—	552 8 12	—	—	—	—	
1,135 1 —	1,302 1 6	—	552 8 12	—	160 —	—	—	—	—	
52 6 —	378 9 —	—	160 —	—	230 —	—	—	—	—	
210 6 —	307 5 10	—	230 —	—	600 —	—	—	—	—	
42 9 —	947 4 —	—	600 —	—	350 —	—	—	—	—	
460 9 —	536 2 8	—	350 —	—	695 8 3	—	—	—	—	
—	813 3 2	—	695 8 3	—	190 7 4	—	—	—	—	
730 —	290 1 14	—	190 7 4	—	240 1 —	—	—	—	—	
453 3 4	203 9 6	—	240 1 —	—	1,170 8 2	—	—	—	—	
238 7 2	1,201 —	—	1,170 8 2	—	8,050 —	—	—	—	—	
765 4 7 1/2	—	—	7,350 —	700 —	8,050 —	—	—	—	—	
40,559 5 —	10,442 9 2	—	7,350 —	1,050 —	4,550 —	—	—	—	—	
39,228 7 8	9,740 8 5	—	3,500 —	—	169 —	—	—	—	—	
9,796 9 10	12,993 9 4	—	169 —	—	59 8 —	—	—	—	—	
140 4 —	184 9 8 1/2	—	59 8 —	—	1,012 5 —	—	—	—	—	
326 5 7	64 5 15	—	843 7 8	168 7 8	2,354 2 —	—	—	—	—	
2,072 5 —	2,874 2 13	—	784 2 —	1,470 —	1,770 9 2	—	—	—	—	
2,410 4 14	1,952 9 1	—	1,776 9 2	100 —	450 —	—	—	—	—	
217 8 3 1/2	1,776 9 2	—	350 —	25 —	389 4 —	—	—	—	—	
205 5 —	662 2 9	—	354 4 —	50 —	639 4 —	—	—	—	—	
94 9 4	521 7 —	—	389 4 —	70 —	571 1 —	—	—	—	—	
494 12 1/2	885 8 —	—	501 1 —	420 —	1,434 7 3	—	—	—	—	
340 9 8	683 4 12	—	1,012 7 8	1,469 3 14	2,297 9 14	—	—	—	—	
283 12 1/2	1,519 1 —	—	830 6 —	—	—	—	—	—	—	
361 5 8	1,461 1 —	—	—	—	—	—	—	—	—	
3,275 5 12	3,89,941 7 15 1/2	—	1,53,874 1 8	39,243 9 12	1,63,118 1 4	—	—	—	—	
4,10,900 5 12	4,74,695 8 24 1/2	6,120 —	1,77,543 7 14	42,701 7 8	2,20,315 5 6	—	—	—	—	

ASSESSMENT.			KUDPUDDY, or Military Service Peons.		POLIGARS Annual ALLOWANCE.			TOTAL Actual Rent, or Amount of Columns 107, 109, & 112.	Possible Increase of Poligars Al- lowance, at 10 pe- cent, upon the Excess of the highest Assess- ment above the present Rent.	TOTAL possible future Allowance of Poligars: Amount of Columns 112, & 114.
Peshcush.	Nuzzer.	TOTAL.	No.	Estimated Rent of their Enam.	In Enam Lands.	In Money.	TOTAL.			
Cant ^y Pag ^s .	Cant ^y Pag ^s .	Cant ^y Pag ^s .		Cant ^y Pag ^s .	Cant ^y Pag ^s .	Cant ^y Pag ^s .	Cant ^y Pag ^s .	Cant ^y Pag ^s .	Cant ^y Pag ^s .	Cant ^y Pag ^s .
105.	106.	107.	108.	109.	110.	111.	112.	113.	114.	115.
25,740	20,000				20,000	5400	5400	20,000	5,740	5,400
						540	540			25,740
					40	168	208			540
										208
					20,040	6,108	6,148	20,000	5,740	31,888
										678
										794
										470
										510
										234
1,127	1,127	238	238	1,301	78	600	678			
1,035	1,035	44	44	1,614	74	720	794	923	20	794
					125	325	450	753	28	470
					91	390	481			510
					72	162	234			234

10.—Under The COMPANY'S Government;								
[Repeated from page 854.]								
DISTRICTS.		DIVISIONS.		NAMES of POLIGAR DISTRICTS.		N ^o of VILLAGES:		
						Old.	New.	TOTAL.
HARPONHILLY.	KUMPLI HARPONHILLY KODLEGAN BELLARI	1.	No.	2.		102.	103.	104.
		1.	Annagoondy	Tinnapah Raze				
		2.	Harponhilly	Busvapah, Nair				
		3.	Jeremulla	Mullikoin, Nair	17		17	
ADONI.	GOOLLYAH	4.	Bellari	Vecramah				
		TOTAL				17		17
		5.	Kotco Jah	Chinnamah & Temamah				
		6.	Kaputli	Seetamah & Chinnamah				
		7.	Doodcondah	Permal, Nair				
CUMBUL.	DOOPAUD	8.	Pundicondah	Lall Munno	5		5	
		9.	Dewalcondah	Rahman, Nair	3		3	
		TOTAL				8		8
		10.	Busvapoor	Nundikishoo, Nair				
		11.	Poolal Chenoo	Jelli Dewaker, Nair				
		12.	Belapilly	Jelli Busvapah, Nair				
		13.	Dornal	Shashachalapute, Nair				
		14.	Rawoor	Soobah, Nair	40		40	
		15.	Kusaveram	Bodi Mullana	11		11	
		16.	Vencadrepoolam	Bodi Veeranah	6		6	
HUNDY ANANTAPOOR	BY-DROOG NOSUM CHITWEYL KOIL KONTLAH DOOWOOR CAMALAPORE YADKI CHINNUMPITTY HUDJER KURROOR GORUMCONDAH POOLEVENDRA RAYCHOTTY MUDDUGSERAH	17.	Whorlagootah	Antapah, Nair	11		11	
		18.	Nillagootah	Vencatnarsoo	4		4	
		TOTAL				9		9
		19.	Hundy Anantpoor	Siddapah, Nair	81		81	
		20.	Naddamadoddy	Vencamah, Nair				
		21.	Redrong	Vencatapuddy, Nair				
		22.	Nosum	Nasim Red y				
		23.	Chitweyl	Comar Vencat. Ragava Rause				
		24.	Ouky	Ramakishen Rause				
		25.	Hunmuntgoond & Naisapoor	ackamah				
		26.	Singaputten & Kalwadah	Mujel Mulla Reddy				
		27.	Bodeyemanoor	Boochamah				
		28.	Tippah Reddy pulli & Auderreddi pulli					
		29.	Monteal paur		1		1	
		30.	Wersapoor					
DISTRICT PRINCIPAL COLLECTORS.		31.	Oopaloor	Kugpur Reddy	7		7	
		32.	Talmurlah	Nasim Reddy	5		5	
		33.	Pyapilli	Konam Rase				
		34.	Muddichera	Condul, Nair				
		35.	Kummulpaur	Mullekavurjun, Nair				
		36.	Chuttem	Goorapah, Nair				
		37.	Butlapoor	Ragoonar, Nair				
		38.	Sampilli	Cuddaiputti, Nair	10		10	
		39.	Toomulgundi	Mullapah, Nair	4		4	
		40.	Yell otiah	Chinna, Cadroputti, Nair	5		5	
		41.	Kullipundah	Veerapah, Nair	4		4	
		42.	Boonmullah	Caddrepah, Nair	1		1	
		43.	Kootapollem	Vencatadry, Nair	1		1	
		44.	Yerragootapollem	Nasim, Nair	1		1	
		45.	Madaneynpollem	Cuddriputti, Nair	1		1	
		46.	Maddanpalli	Modah, Nair	1		1	
		47.	Papy pulli	Vencatapah, Nair	1		1	
		48.	Tutt	Paupah, Nair				
		49.	Rampicherla	Soobah, Nair				
		50.	Mullyal	Veerapah, Nair				
		51.	Doodipilli	Vencataputti, Nair	1		1	
		52.	Murdanchetoo	Bori Mull, Nair	4		4	
		53.	Kohimti	Busvant, Nair	7		7	
		54.	Marelia	Mullapah, Nair	3		3	
		55.	Shiliwarpollem	Rama, Nair	10		10	
		56.	Yerravarpollem	Busvapah, Nair				
		57.	Milacherroo	Tinnapah, Nair				
		58.	Rungungapollem	Chinna, Nair				
		59.	Yellamundah	Papy, Nair				
		60.	Ganguichentla	Mullapah, Nair				
61.	Madicherroo	Musel, Nair						
62.	Woodyamunki	Chinnapah, Nair						
63.	Yegayamarapahgoentah							
64.	Digayamarapahgoentah							
65.	Talpool		1		1			
66.	Talpool		1		1			
67.	Kuddri		1		1			
68.	Yemla	Mohabur Khan	1		1			
69.	Loputnuthah	Allum Khan						
70.	Komut Nuthah	Vencataputti, Nair						
71.	Naugengootah							
72.	Kalluopilli	Nagi, Nair	1		1			
73.	Chintalgontahbundah	Kuddrooputti, Nair	1		1			
74.	Yadamaneyn Pollem	Nasim, Nair	4		4			
75.	Nollamuneyn Pollem	Venkatputti, Nair	1		1			
76.	Motgootah	Venkataputti, Nair	1		1			
77.	Koppogoonnapulli	Soobah, Nair	1		1			
78.	Jelleimundah	Dal, Nair						
79.	Moodcampaur	Singurn, Nair	1		1			
80.	Ruttengerry	Bomi, Nair	1		1			
TOTAL								
GRAND TOTAL						83		83

(Signed)

THOMAS MUNRO, P¹ Coll.

REPORTS respecting PERMANENT SETTLEMENT of the SOUTHERN POLLAMS.

REPORT from Collector of Southern Poligar Peshcush, to the President and Members of the Special Commission, Fort St. George; dated 30 Sept. 1802.

GENTLEMEN,

GENTLEMEN,

1. I HAVE NOW the honour to lay before you, the statements upon which I conceive that the permanent assessment for the zemindarry of Ramnad, may be satisfactorily regulated by the Commission. The delay which would inevitably arise, from any endeavour to submit those documents in a more detailed shape, will, I hope, be a sufficient justification of the abstract form in which they now appear before you; and whatever may be additionally required for magauas and villages, shall be furnished with all possible expedition.

Collector's Report
respecting Permanent
Settlement of the South-
ern Polnams; dated 30
Sept. 1802.

2. (No. 1).—The first statement shows the public revenue, under every different head of Nunjuh, Nunjehmel, Punjuh Soornaday-pun, and Chank, and Chaya, from the assumption of the country (exclusive of the first broken months), until the end of the last Fusly. No. 2, is a statement of charges hitherto incurred by the Company, which will cease upon the establishment of the permanent assessment. No. 3, is the proposed permanent jumma and kistbundy. No. 4, an allotment of pergannahs, as pledges for the due payment of several kists.

3. Although the collections of my own management, are much higher than those which preceded, they do not appear to me entirely a proper basis for the assessment now to be established in perpetuity: I shall therefore compare their average, with the receipts to the Company in former Puzies, and add such remarks as appear to me to justify this opinion.

	For Fusley.	1206:	1207:	1208:
	1205:	S. P. f. c.	S. P. f. c.	S. P. f. c.
Collections of the	S. Pag' f. c.	94,882. 33.	65,127. 31. 33½.	
Ramnad Pro-	1,31,207. 16. 27½.	1,33,391. 16. 15.	1211:	
vince, exclu-		1210:	1,85,625. 14.	
sive of Sayer	1209:	1,55,181. 28.	S. Pag' f. c.	
and Salt.	1,52,315. 13. 44½.			

Revenue of the years	1205	-	-	133,301	16	15
preceding Mr. Lush-	1206	-	-	94,882	33	
ington's manage-	1207	-	-	65,127	31	33 1/2
ment.	1208	-	-			
Collections of Mr.				1,52,315	13	44 1/2
Lushington	1209	-	-	1,55,181	28	
	1210	-	-	1,85,625	14	1 1/2

ington's ment.	1208	1852, 315	13	44 1/2
Collections of Mr.	1209	1,55,181	28	
Lushington	1210	1,85,625	14	
	1211	1,52,315	13	44 1/2
	Fusley 1209	1,06,152	14	19
Average of the preceding four years		46,162	41	25 1/2
Increase in 1209		1,55,181	28	
Fusley 1210		1,06,152	14	19
Average of the four years		49,029	13	61

Fusley 1211	-	-	-	-	
Average of the four years	-	-	-	-	49,029 13 61
Increase in 1210	-	-	-	-	1,85,625 14
Fusley 1211	-	-	-	-	1,06,152 14 9
Average of the four years	-	-	-	-	79,472 41 61
Increase 1211	-	-	-	-	1,64,374 4 41

Increase 1211	1,64,374	4	41
Average of Mr. Lushington's three years	1,06,152	14	19
Average of the four years preceding	58,221	32	22
Average increase	46,162	41	25
TOTAL Increase of Mr. Lushington's three years	49,029	13	61
	79,472	41	61
	1,74,665	12	67

Average of the four years	46,162	41	25 1/2	Fusley 1209
Average increase	49,029	13	61	— 1210
	79,472	41	61	— 1211
TOTAL Increase of Mr. Lushington's three years	1,74,665	12	67 1/2	
Star Pag*				

5. From this statement, it will appear to the Commission, that the revenues have progressively increased, during the three years in which I have been charged with the management

ment of Ramnad, in the following proportions:—In the first year, 43½ per cent. upon the average of the preceding years; in the second, 46 per cent.; and in the last Fusley, the augmentation, upon the average of former years, rose so high as 74 per cent. making the average increase of my own three years, upon the revenues of former years, more than 54 per cent.

6. As this revenue has been punctually realized, without complaint, it might be presumed that no means had been practised to undermine the growing prosperity of the country; but an evidence, more substantial than this presumption, will be found in the circumstance which I have the satisfaction of stating to you; that the ryots have benefited by the last settlement, in no less a sum than 30,374. 29. 4. star pag^s.

7. In 1799, the season was moderately favourable. In 1810, nearly the same. In 1811, the rain fell in due time, and with unusual abundance: considering, however, the extraordinary uncertainty of seasons in Ramnad, two moderate and one favourable year cannot be deemed a proper foundation for a permanent assessment. I have therefore added to them two of Mr. Powney's, and one of Mr. Jackson's Festies; and I think no circumstance can occur to render a peshcush, fixed, according to the zemindary principle, upon this foundation, either burdensome to the Rannee, or oppressive to the inhabitants, protected as they will be, by the judicial courts, in the enjoyment of those rules and rates of assessment by which the revenues have been collected during the last three years. The detail of these rates, has been given in my previous reports, and they are contained in every talook cut-cherry. In cases, therefore, where specific pecuniary engagements shall not have superseded the necessity of further enquiry, the previous mamool can be at once distinctly ascertained.

8. The permanent peshcush which, upon these grounds, I have suggested for your consideration, amounts to star pagodas 94,733, exactly two-thirds of the gross receipts of the province during the six years, from which the average is taken. It is also within a thousand pagodas of the average net revenue derived by the Company, during their whole management of Ramnad. It is more than the net revenue preceding my management, by 33 per cent.; and it exceeds the peshcush paid by the former zemindar, more than 50 per cent. or in the sum of pagodas 33,875. 15, exclusive of salt and sayer, to be retained in the hands of government, or abolished, according to their pleasure.

9. Such are the terms, which the experience that I have acquired of the resources of Ramnad, suggest to me, as equitable and moderate; and in this consideration, I have attentively weighed the expediency of augmenting the jumma to government, upon the presumption of an increase of revenue, under the system of property and security about to take place; but the enjoyment of advantage, from any improvement in the repair of tanks, &c. is so precarious, in consequence of the extraordinary variation of the seasons in Ramnad, that I should not feel myself justified in recommending any increase upon such uncertain expectations.

10. In Ramnad, there is no class of people possessing any rights of the nature of talook-dars, and therefore, in confirming the proprietary right of the Rannee to the lands (with the exception of those alienated, and not paying public revenue), the right of no other individual will be violated. The ryots will of course be firmly maintained and protected by the judicial court, in their privilege of cultivating the soil, and of receiving their accustomed share.

11. The registers of curnum, are now making out, and shall be immediately forwarded. These are the only revenue officers in Ramnad. Of police, with the exception of cawelgars, there are none; nor indeed any nominal allowance in land, for such an establishment.

12. Notwithstanding the pressure of severe indisposition, and the occurrence of other unavoidable obstructions to my public duties, the opinions now offered to your consideration, might have been submitted at the time I promised; but I waited to have the satisfaction of laying before the Commission, a record of the resources of the country, founded upon actual measurement.—Such a document I am now enabled to submit to them; and I have no doubt it will convey to their minds that conviction, which I myself feel, that the large increase of revenue derived to the Company during the last three years from Ramnad, has been drawn from the fair resources of the country; and that the continuance of the Company's administration in Ramnad, has fully answered the important objects which led to its introduction; namely, relief to the people from the tyranny and cruelty of the poligar; and the establishment of a regular government, equally encouraging to the agriculture, manufactures and commerce of the country.—When the land revenue has been delivered to the possession of the Rannee, I would suggest that the allowance to the poligar and his family, be paid by the Company, so long as they collect the customs; and when the sayer is abolished, the province will receive so much advantage, that the Rannee will be fully able to discharge the allowances from her own resources, through the medium of the collector.

SHEVAGUNGA.

13. I have already had the honour of stating to the Commission, that the impossibility of obtaining a knowledge of the revenues of Shevagunga, whilst it was in the possession of the late usurper, rendered a particular and personal communication with the new zemindar indispensable, before I could venture to mention any time as the probable period of my being enabled to furnish the information required by them for the permanent settlement of that country.

14. In order that I might judge how far reliance might be placed on the success of Woya Taver's endeavours, and in the sincerity of his own inclination, and the disposition.

tion of his servants to bring forth the real accounts of his country, I required from him an estimate of the revenues of the current year, which, by the statement he then delivered, amounted in the whole to no more than 2,65,829 Shoolley chuckrams, or star pag^s 88,600 ½.

13. The general knowledge which I had obtained, through different channels, of the revenue of Shevagunga, left me no reason to believe that this account nearly approached the truth. I therefore stated to Woya Taver my conviction of its errors; and that the old accounts of the country, if faithfully laid before him, would show the average receipts to be considerably more than the amount of this statement.

16. With the final declaration of Woya Taver, at this interview, you are already acquainted, namely, that he was heartily disposed to bring forth the accounts of the country; that he was sensible of the efforts that would be made to counteract him; of the vigilance that would be necessary to give success to any enquiry; and that the collision of two authorities, would defeat the objects of both; that my letter had encouraged him to look to my advice, as the certain means of relieving him in every difficulty, and of establishing him permanently in that enviable situation, which the proclamation of his Lordship's Council, had promised to him: secured from future distress by a peshcush, which it would be easy for him to pay; and maintained, without fear of interruption, in his possessions, by the unalterable regulations of a just government. With these feelings, he did not hesitate to promise his concurrence in whatever arrangements I might recommend to him, and you might approve; and that even to the temporary transfer of the country, he should be satisfied to agree, trusting that it would be done in such a manner as to show, that the Company had not withdrawn their favour from him.

17. Being clearly of opinion, that Woya Taver's means of enquiry were not at that time, adequate to expose to my view a satisfactory account of the real resources of the country, within any reasonable period; but that an investigation, embarrassed by this collision of authorities and interests, would not only prove abortive, but disorder the current management of the country, in every step of its progress; I submitted to the ratification of the Commission, the expediency of the temporary transfer of power in Shevagunga, or the interposition of their authority for the appointment of some person who might be approved by the zemindar, and be duly qualified to promote the objects of the enquiry.

18. My own opinion decidedly inclined to the transfer, as the only measure adequate to remove all present difficulties and future doubts; and if you concurred in the expediency of it, I suggested the propriety of tempering the assignment with the feelings of the zemindar, and with the policy which placed him in possession of the country, by issuing, under his lordship's authority, such proclamation as might leave no doubt upon any mind, in respect to the temporary object of the transfer.

19. The Commission were pleased, in reply to this letter, to express their confidence in the success of my endeavours to obtain information sufficient to enable them to settle the permanent assessment of the zemindary of Shevagunga, on principles of moderation and justice, and relieve them from the necessity of having recourse to a measure, which, though sanctioned by the zemindar's concurrence, might create impressions unfavourable to our government, and to the introduction of the system of permanency and security, about to be established.

20. Aware of the extreme delicacy of every question involving the remotest reference to the public faith; and feeling very forcibly, the flattering confidence thus reposed in me by the Commission; I should be most seriously concerned to disappoint it. Hitherto, the increasing pressure of other duties, and a declining state of health, have absolutely precluded a personal examination of the villages and accounts of Shevagunga; but I have bestowed every leisure moment to the correction of all the general statements and information received at various times, since I became collector; and I shall now briefly explain the opinion which I have formed upon the amount of settlement to be made for this zemindary.

21. The Commission are aware, that the country now called Shevagunga, was originally a part of the Ramnad Raj; that Curta Taver, the Rajah of Ramnad, having divided the whole of his possessions into fifths, gave to Shasavurna Taver two-fifths, reserving three fifths for himself.—The knowledge of this transaction, combined with the accurate information since obtained of the actual value of Ramnad, forms a ground for judging of the resources of Shevagunga. There are, however, other collateral circumstances, which require to be examined. A very general impression prevails in these countries, that Shasavurna Taver (who, in comparison with Curta Taver, was a man of considerable personal address) contrived to practise unfair means for his own advantage, with the sumperdies, who regulated the division: But this design he obtained, for Taver, is understood to have extended to the capability of the portion he obtained, future improvement, not to the actual past value of the raj, which was too well known to Curta Taver and his ministers, to render any collusion practicable. But on the other hand, are to be remembered the many advantages Ramnad has, since that time, received in consequence of its maritime situation, from the progressive increase of its external commerce, and the permanent establishment of a large public investment of cloth, which consuming the whole of its manufactures, maintains a considerable capital circulating in the country. Shevagunga participates but in a small degree, in these advantages, and hence the sale of its produce possesses not the same certainty and advantages, as Ramnad. In judging, also, of the future value of Shevagunga, allowance must be made for material diminution of demand for its grain, in consequence of the greater abundance in the neighbouring villages of Madura, arising from the change of government.

22. Taking

Collector's Report
respecting Permanent
Settlement of the South-
ern Pollams; dated 30
Sept. 1802.

22. Taking therefore into consideration these disadvantages, and maturely considering the statement which I have now the honour to lay before you, of the actual collections and resources of Shevagunga in the last year, as compiled by me from the zemindar's own accounts; I am inclined to recommend the sum of 75,000 star pagodas, as a proper annual jumma for Shevagunga.

23. The Commission will observe, that it considerably exceeds two-thirds of the peshcush I have submitted for Ramnad; and I am inclined to think that an actual investigation and measurement of the lands, might not, after much anxiety and inquietude, be attended with a better result; but if the Commission should judge this information to be too general for a permanent settlement, I would recommend a lease of five or ten years; in which time, there will be ample leisure for enquiry and correction.

24. In the latter case, a proper establishment of servants from the collector, should be in constant attendance at the zemindar's cutcherry, to report to the collector, the progress of cultivation and collection, during this period of experiment. But after attentively weighing all the advantages of a permanent settlement; the motives of intrigue and alarm, and the causes of disorder which it lays at rest; the new springs of general improvement and happiness which it opens; I am inclined to recommend this sum, as a permanent jumma for Shevagunga, liable to no future change. This proposed settlement is 25,000 star pagodas above the annual receipts from Shevagunga, since it came under the Company's management, or an increase in the annual revenue to be derived therefrom, of fifty per cent.

TINNEVELLY POLLAMS.

25. The several reports which I have submitted to his Lordship in Council, through the Board of Revenue, as noted in the margin,* describe so particularly the whole course of that reform, which has been happily effected amongst the poligars of Tinnevelly, that it is now unnecessary to enlarge upon the subject.

26. In my Report to the Board of Revenue of the 31st Jan. 1800, preparatory to an increase of the peshcush of the Tinnevelly poligars, I submitted to them the best accounts which I had been able to procure, of the resources of the pollams. These statements were obtained principally from the canongoes of Tinnevelly, and were corrected by my own enquiries. The suspicion with which I had been accustomed to regard the documents of a canongoe's office, and especially of one, subject to the controul and irregularity of a man government, would have led me, at any period, to place no great reliance on accounts received through such a channel; but at that time, I was the less inclined to put much faith in the statements delivered, knowing that the fozdar of Tinnevelly was latterly averse to the canongoes affording any information from his office; and that I could afterwards obtain none but what appeared confused and mutilated. In submitting the statements previously received from the canongoe, I therefore remarked, that I could not pledge myself for their particular accuracy, although, from the frequent enquiries I had made to amend their errors, I considered them sufficiently correct for regulating the increase of peshcush then to be expected. These statements embraced as well the amount of the cawel privileges of the poligars, then to be assumed, as the resources of their own villages, and an additional column showed in what degree the latter ought, in my judgment, to be then additionally assessed: to these, I annexed such short remarks as the particular circumstances of each poligar seemed to require.

27. The settlement recommended upon these accounts, received the approbation of government. By what means, the principal poligars endeavoured to obtain a diminution of it, and by what arguments, it was attempted to reconcile them to a measure, upon which the hope of that reform, so long desired in their conduct, was principally built, are known to the Commission. That their acceptance, though reluctant, was sincere, will have been demonstrated, by my progressive reports, for nearly three years, and by the circumstance, which I have the satisfaction of stating, that the increased jumma of the two last years, was completely collected in the course of them.

28. Always holding in my remembrance, their former irregular payment of a very inadequate tribute, and the diminution of their means, by the rigid assumption of the desha cawel, I had scarcely hoped for the complete reform I have witnessed: but it is an act of justice due to the Tinnevelly poligars, on this important occasion of fixing in perpetuity the foundations of their future happiness, to bring fully to the notice of the Commission, the principal poligar, since the establishment of the increased assessment, that every his allegiance, and punctual in his public payments: nor can it be justly concluded, that their obedience has arisen solely from the terror of military power; or their punctuality, from any superabounding resources. The period which has elapsed since the commencement of the reform, has not been wanting in temptations to turbulence; whilst the statements I have now the honour of laying before you, convey the best evidence procurable by any other process than that of actual measurement, of the extent of their revenues;—they show that the means of the poligars, were generally computed by the canongoe, with accuracy; and that the result of my former general enquiries, were nearly correct.

29. That the canongoe's information should approach the truth (except in the particular points of error explained in the statements), will appear as extraordinary to the Commission, as it did at first, to me: but the extreme accuracy of his estimate of their cawel privileges, the real extent of which, were ascertained by me, beyond all doubt, together with the result of my enquiries in those pollams, which were surrendered to me for that purpose, show the fact. It may indeed be accounted for, by remembering that the pollams were chiefly usurpations, of no very ancient date, from the circar lands; that the whole of them had come, at different periods, under the management of the fozdars, who knew perfectly well their resources; and that they were disposed rather to exaggerate than to conceal, the extent of their

* To the Board of Rev.
5 May 1799.
20 Aug. —
13 Sept. —
18 D^o —
27 D^o —
8 Oct. —
9 D^o —
27 Nov. —
3 Jan. 1800.
22 D^o —
31 D^o —
1 May —
7 July —
7 Oct. —
18 Oct. —
29 Dec. —
5 Feb. 1801.
12 D^o —
31 March —
2 April —
29 May —
20 June —
23 D^o —
15 July —
8 Aug. —
23 Oct. —
26 D^o —
29 D^o —
11 Nov. —
13 Dec. —
24 D^o —
6 Jan. 1802.
23 D^o —
23 May —

No. 27.] The Affairs of The EAST INDIA COMPANY.
their encroachments and violence, in order to account for failures and disappointment in the circar lands.

30. In some instances, it will accordingly be seen, that the canongoe's estimate exceeded the present actual resources of the pollams, particularly that of Shevagherry, in consequence of a much higher valuation having been placed upon the grain, than it can ever produce. Shevagherry itself, abounds with nunjeh cultivation, and is encompassed with some of the most fertile of the circar lands. The valuation which I put upon the grain of those lands, in my jumma of the last year, was ten fanams, and some part of it, still remains on hand. It is very evident therefore, that if the paddy of Shevagherry were to be valued in perpetuity, at 15 fanams per cottah, the ends of the permanent settlement would be defeated, by the failure of the poligar, and the oppression of the people. In the few instances where this error has been made in the canongoe's statement, I have therefore corrected it; and with those exceptions, as explained particularly in my remarks, I have recommended the present increased jumma, as a permanent assessment of their lands, in the conviction, that it is equitable and moderate.

31. The nature of the permanent settlement, and of the system of law and security, by which it is to be enjoyed by themselves, and handed down to their posterity, has been repeatedly explained to the poligars; and they now await with anxious solicitude, the confirmation of a blessing, which is to soften to them the remembrance of former sacrifices. The local information indispensably necessary to pronounce upon this important question, will, I trust, be found in the accompanying statement; and other details of less importance, shall immediately follow.

32. The foregoing remarks and statement, regard the principal pollams of Etiapoor, Shevagherry, Wootnally, Chokumputty and Peryoor, and the lesser pollams of Talaven-cottah, Cadumboor, Parvally, Gollaputty, Yarlomedday and Alagapoor; it remains for me, therefore, to offer some explanations upon the small pollams surrendered to my own management, by the poligars of Nadavacoorchy, Maniachy, Soorunday, Chennelgoody, Mailmundeh, Autengherry, Sandyoor, Woorcaud, Singumputty, Manarcottah, and Avadeyapoor, in the conviction, which they professed to feel, of being unable to pay the increased peshcush.

33. The natural aversion of every poligar, to the transfer of his estate to other hands, and the readiness of these poligars to submit their pollams to any scrutiny I might desire, certainly suggested, at the time, that their professions of deficient means, had a just foundation. With two or three exceptions, experience has shown this presumption to have been warranted, but not to such an extent as might have been expected. The value of the seven first pollams, according to the estimate forwarded on the 30th January 1800, amounted to 22,700 C. C.: their resources, as taken on the spot, have amounted to 22,171 C. C. There are, however, particular local considerations explained in my remarks upon these several pollams, which induce me to be of opinion, that the aggregate of the permanent settlement of them, should fall very little below the increased peshcush formerly recommended; and I have no doubt that the poligars will be able to pay the jumma proposed, with ease to themselves, and justice to the inhabitants under them.

34. In the remarks annexed to the statements, which accompanied my Report to the Board of Revenue of the 30th January 1800, I mentioned, that by "the assumption of the desha cawel, the resources of the poligars of Woorcaud and Singumputty, were completely taken away." In that estimate of the revenues of these poligars, the two villages of their own names, which they have enjoyed at a certain rent, subject to an indefinite nuzzer, were not included; but in the consideration of their length of possession (about sixty years) and of their total want of other subsistence, since the resumption of the cawel, I have now proposed the acknowledgment of their claims to the enjoyment of these villages, upon the full principle of zemindary assessment. If you should approve of this arrangement, I would recommend that the accounts of the villages, for the time they have been under assumption, be adjusted upon this principle; namely, two-thirds of the gross revenue to the Company, and one to the poligars, by whom the expenses of management must also be borne.

AVADIAPPOOR.

35. When the desha cawel of the pollams was generally assumed in January 1800, two hamlets in the possession of the poligar of Avadiapoor, named Pareyacolum and Ammanacolum, were also assumed as usurpations from the circar. Their ayakut, or reputed measurement in nunjeh, is 50 cottahs verapaud, from which 25 cottahs, and 117 measures and a half of seed ground, were cultivated in 1800,—deduct, for ensams, six cottahs and 27 measures of verapaud, and from the produce of the remainder, 19 cottahs and 90 measures; the mailwarum came to 166 cottahs, and 40 measures, or 249 chu and 3 fanams; add 198 chu for Punjeh and Soornadayam, and the aggregate birez of the two hamlets may be calculated at 447 C. C. 74 fanams.

36. The final resumption of these hamlets, has always been most earnestly deprecated by the poligar, as the ancient possession of his family; and as they have remained in their enjoyment for nearly sixty years, this length of occupancy, added to the unexceptionable character of Pooley Tawer; the smallness of his pollam, consisting of only three villages; the former affluence of his family, and his own present depression; incline me to commend that these two hamlets of Paraykolum and Ammanacolum be confirmed to him.

Collector's Report
respecting Permanent
Settlement of the South-
ern Pollams; dated 30
Sept. 1802.

[No. 7.]

The total jumma of his lands, may then be stated at - star pagodas 2,117 18 10
Deduct ten per cent. therefrom, for expenses of management - 211 31 17

Remaining net jumma

Two-thirds thereof, as a permanent peshcush, would be - 1,905 28 73
The former peshcush, was - 1,270 19 22

37. Thus the application of the zemindary principle of assessment, upon the Teerwa of 1209, Fusly, would augment the peshcush payable by the poligar nearly one hundred per cent.; but in consideration of the great change in the price of grain since that period, and the little capacity of this pollam for improvement, I beg leave to recommend, that the permanent jumma of this pollam be fixed at 1,600 star pagodas, which the poligar will be able to pay with facility.

MANARCOTTAH.

38. The constant irregularity of this poligar in the payment of his peshcush, and the estimates formed of the value of his resources, led to a suspicion that far too great a portion of them had been dissipated in his pleasures. — His early age, (23) — his repeated promises of better conduct, and especially, the examples exhibited to him of the destructive consequences of profligacy and disobedience, called for forbearance in the early part of the reformation; but his continued failure in his payments, and uniform assurances of deficient means, accompanied by the tender of his lands for examination, led to that investigation of the resources of Manarcottah, which I have now the honour of presenting to the Commission.

39. The value of Manarcottah, according to the estimate transmitted on the 31st January 1800, was star pagodas 3,333. 14 fanams. This statement was founded upon the canongoe's accounts, and approached very nearly to the truth: but some of the resources included in this pollam by the canongoe, have been since carried back to the pollam of Colarputty, from whence they were forcibly wrested by the father of the present poligar, some years ago.

40. This deduction being made, and regard being also had to the difference in the price of grain, and the decayed state of the tanks, I cannot now estimate the jumma of Manarcottah, exclusive of enams, at a higher sum than - star pagodas 2,480 30 27

Deducting from this sum, ten per cent. for expenses of management - 248 3 2

Remaining net jumma

Two-thirds of this sum - 2,232 27 25
1,488 18 16

41. The original peshcush of this pollam, was so high as star pagodas 1,411. 4. 53; and although the variation of seasons, and the delay and difficulty of the poligar in making good this payment, might suggest the expediency of any increase; yet when I compare the capabilities of this pollam with that of Aradipootah, and advert to the large tracts of waste dry grain land, which may be brought into cultivation, by the exertions of the poligar, I feel no disposition to recommend a greater relaxation from the zemindary principle of assessment, than the deduction already made of ten per cent. from the gross jumma.

42. If the Commission shall adopt this proposition, in fixing the permanent settlement, it will be necessary that the poligar be particularly warned against the hope of future indulgence, in order to impress fully upon his mind, that a prudent management of his estate, can alone prevent its ultimate transfer into more prudent hands. — This conviction will, I trust, stimulate his attention, and thereby secure to him the happy possession of his pollam.

SAPATOOR.

43. The Commission are aware that the office of the Board of Revenue, contains a very able report of the resources of this pollam. The estimate which Mr. Harris formed of the value of these lands, was so high as C.O. 14,725; and it was an early object with me, after my appointment, to institute such enquiries as should enable me to pass an opinion upon Mr. Harris's Report, which had been so materially impeached by my predecessor.

44. The inclosed abstract from Mr. Harris's estimate, will show to the Commission, the grounds of that valuation; and of that which I offer, as more applicable to the present actual condition of the pollam, under the complete change of circumstances which has since happened, and which mistake the basis of every estimate formed of the value of any country.

45. In Mr. Harris's estimate of the value of Sapatoor, the extent of ground capable of cultivation, is accurately stated; but allowance does not appear to me to have been made, in sufficient degree, for variation of season, and the inferior condition of men and cattle. The produce of the seed sown, is justly stated; the price of such produce, is formed upon the solid test of the ten years preceding the information of Mr. Harris's estimate; and would be a very proper rate, if the produce continued as it had heretofore been, and the means of sale had remained the same; but both have undergone material alterations, and especially the latter. When the produce of grain increased, the price of a given quantity must fall in proportion to that in the increased cultivation which has since arisen, from the repairs of tanks; but this is a case of reduction in the value of the Sapatoor grain, not entitled to so much consideration, as the complete change of circumstances, which has since taken place, in regard to the means of sale.

46. The system of monopoly, which had prevailed for many years, in the sale of grain in the sugar villages bordering upon Sapatoor, did not allow Mr. Harris to judge what would be the price, when the market should be completely opened, and the cultivation largely increased, as well in the pollam as in the circumjacent lands. — It was a case which was not required, nor was it possible, for him to investigate; but which led to my lot to form a general arrangement

range for renting the whole of the Tinnevely province, this difficulty was immediately forced upon my consideration. Such of the records of the former government, as had then come under my examination, did not afford me any information upon which I could rely, of the relative fertility of the lands; and the system of embargo upon the sale of grain, left me no correct means of judging what would be its price when the market should be opened, and the cultivation increased. To ascertain these essential points to every rent, it became indispensable to reap the ear crop by dumanry, in order that the information thereby obtained of the quality of the lands, and value of their produce, might be applied with just consideration to the condition of the ryots, in forming a rent at a more advanced period of the year. With this knowledge, the price of grain which I fixed upon the produce of the talook of Shevelpattoor, encompassing the pollam of Shatoor, as well as Shevagherry, on every side, was ten fanams per cottah, and some part of it, remains unsold to the present time. It is therefore very evident, that an estimate of the resources of Shatoor, which should value the grain at 12 fanams per cottah, "must, as in the case of Shevagherry, defeat the salutary objects of a permanent settlement, by leading to the ruin of the poligar and the oppression of the people."

47. Adverting, indeed, to the very large proportionate quantity of native produce in Shatoor, beyond the consumption of its own inhabitants; — considering, also, that their means of subsistence are generally drawn from the produce of Shatoor, in the villages of Shavelpattoor, of which I had a personal knowledge, in the last year; I am inclined to make some deduction from the price of grain in Shevelpattoor, in order that something may remain to defray the charges of bullock-hire from Shatoor into the Company's villages. Upon an average, one fanam per cottah appears to me, to be a just deduction; and Mr. Harris's estimate, admitting its accuracy in every other particular, will appear as in the statement.

48. These allowances being made, I would recommend to the Commission, that two-thirds of this estimate, after deducting ten per cent. for expenses, be taken as the permanent settlement for the pollam; in the conviction that it will be found equitable and moderate.

SAPATOOR.

49. In submitting to the Commission, the measures which appear to me most expedient for the permanent settlement of the lands of this pollam, it may be useful to take a short retrospect of its past management.

50. In the Fusly 1205, Mr. Powney represented to the Board of Revenue, the misconduct of Cawnia Naigue, poligar of Sapatoor, for withholding his tribute, and other irregularities; and was instructed to dispossess the poligar of his pollam, and retain it under his own immediate management. In consequence of this resolution, Cawnia Naigue established himself in the neighbouring mountains, and completely intimidating the inhabitants of the pollam and the public servants in charge of it, distracted the management, and participated in its revenues.

51. Such was the state of this country, when I received charge of it, in 1799; and as it was obvious that the surrender or seizure of the pollam, was indispensable to the security of a future revenue from the pollam, and the return of tranquillity to its long-harrassed inhabitants, I took an early occasion of requesting the instructions of government, which of the two I should attempt to accomplish, and by what means. At that period, I had reason to believe that Cawnia Naigue would resign himself to the mercy of government; if he were assured of personal protection, and a small subsistence; but such a compromise after the commission of so many enormities, and after the public resentment had been so frequently declared against him, might I apprehended, shake that opinion of the force and energy of government, which, in these countries, it should ever be the primary object to maintain. Upon this principle, I was of opinion that no overture to a reconciliation with Cawnia Naigue ought to be made, or received, nor any of his family be put in possession; for the restoration of the pollam, after the circumstances which had occurred, would be solely imputed to inability of management.

52. Upon this ground, I recommended the offer of a reward for his person, which was approved; and in July 1800, I had the satisfaction of seeing him. Charges were subsequently given against the prisoner, before the board of officers appointed by his Lordship in Council to try him; and in the month of October 1800, he was condemned, and capitally punished. — From that period, the pollam has remained in tranquillity, and its management has been comparatively advantageous; but many of the principal inhabitants, who fled into other countries during former distractions, from the sequel of the poligar's vengeance, if they did not submit to it, or of public punishment, of being reconciled, it, feel no particular attachment to return, and hence the lands of that poligar cannot expect to regain that high state of cultivation which they enjoyed under Cawnia Naigue's father, whose good qualities were well known, as the sons of the same family. The examples which have been exhibited to the poligars in general, during the last two years, I have no longer that fear which I formerly professed, lest the acknowledgment of any part of the poligar's family, should be imputed to erroneous management; and considering the singular advantages of the lands of that poligar, in a ruinous situation, its peculiar disadvantages for amance management, and the disposition of many of the principal inhabitants, who respect the memory of Cawnia Naigue's father, as they execrate that of the late poligar himself; I am of opinion that the restoration of the pollam upon a zemindary tenure, has become an expedient measure.

54. The father of the late Cawnia Naigue had three wives, by each of whom he had one son; the eldest, Cawnia Naigue, has been executed; the second, Warra Cawnia Naigue,

Appendix to Vth REPORT from The Select Committee on [No. 27.]Collector's Report
respecting Permanent
Settlement of the South-
ern Pollams; dated 30
Sept. 1802.

Naigue, is about twenty years old, and enjoys a pension from the Company; the third, Taddy Cawnia Naigue, is about 18 years old.

55. Warra Cawnia Naigue enjoying the right of primogeniture, and having separated his interest, at an early period, from the late rebel, has the preferable claim to the favour of government; and if the reasons I have stated, shall appear to render his appointment expedient, I would recommend, in consideration of the great extent of uncultivated land in the pollam, that two-thirds of the gross revenues received by the Company during their management of it, a long period of destruction and failure, be assessed as a permanent tribute.

56. The cawel and sayer of this pollam, constituted very near half of its value, as you will observe from the accompanying statements; and as both will remain in the hands of government, the young poligar cannot be misled, by any overgrown resources, to improper thoughts of his dependent condition.

57. The sum which, upon this principle, would be payable by the poligar of Sapatoor, as a permanent jumma, amounts to star pagodas 2,582; and I have no doubt the young poligar, who is likely to succeed in bringing back some of the old inhabitants, would be able to pay it, with facility.

THE SIX SEQUESTERED POLLAMS OF TINNEVELLY.

58. When the Tinnevelly poligars were transferred to the Company, an hope was entertained that, by establishing a moderate peshcush, and by the exercise of just measures towards them, their obedience and services would be secured to the state. The rebellious conduct of some, and the licentious habits of all, soon led to a very different expectation; and in the system adopted, to prevent future insurrection, it was not judged expedient to make any exceptions.

59. The increase of peshcush, the deprivation of cawel, the interdiction against the future use of those implements which had been so long regarded by the poligars with such fond attachment, were extended to all; and the arguments by which it was attempted to reconcile the poligars to these privations, were by none more strenuously combated, than by the poligar of Etiapoor; upon the ground of that fidelity which he had ever testified towards the Company;—but the mortification he suffered, in being treated with the suspicion of a disaffected tributary, had no influence upon his public conduct; for he paid the increase of peshcush with punctuality, and gave no cause for a single complaint against him.

60. Such was the conduct he had observed, prior to the rebellion of Panjalumcouchy and Shevagunga. During the progress of it, he conducted himself with uniform attachment, manifesting, upon every occasion, a sincere desire to aid the efforts of our troops, to the utmost of his power. Besides the assistance derived from this poligar, in the reduction of the rebels, his example had the most happy influence upon the other poligars; and adverting to the justice and policy of rendering the situation of a tributary, who had thus conducted himself, eligible and easy, I proposed to the Board of Revenue, that this poligar should receive some lasting mark of the Company's approbation.

61. I was the more disposed to this opinion, by the pains which had been taken by the rebellious Murdoos, to impress the poligars of these countries, with an apprehension that the assurance I had so repeatedly given them, of the fixed determination of government, to maintain them in all their just rights and privileges, were mere professions, depending upon our convenience and power; and which, in consequence of the large resurreptions that had been made from them during the last two years, they had a temptation to adopt. The reward of those who had conducted themselves with fidelity, would, I observed, counteract this impression, and tend to establish another, more beneficial to the existing state of affairs, and more favourable to the permanent interests of the Company.

62. From these considerations, I took the liberty of submitting the propriety of transferring to the poligar of Etiapoor, upon a reasonable jumma, the lands of Panjalumcouchy immediately bordering upon Etiapoor; and from similar motives, I recommended the grant of the two southern magauns to the poligar of Maniachy, and those of Candulgoody and Colatoor, to the poligar of Mailmundeh.

63. This plan of dividing the lands of the rebellious poligars, amongst those who had manifested attachment and allegiance, during the troubles in the southern provinces, was recommended by the board of revenue, and approved by government. The board, however, were of opinion, that the country would have sufficiently recovered, after a period of three years, to admit of a permanent increase of about one-sixth in the jumma at first proposed to be settled for these lands; and in compliance with these instructions, the magauns were tendered to, and received by, the poligars, upon these terms. I however very soon discovered, that they really regarded the arrangement, not as one of benefit to themselves, in remuneration of the services they had performed, but as a measure of expediency, suited to the convenience of the Company.

64. If I thought that these impressions proceeded from an avaricious disposition in these poligars, or an arrogant estimate of the services they had rendered, no person would be less disposed than myself to countenance them. But I have seen the havoc occasioned by the sword, and by the devastation of contending bodies in arms, throughout these villages; and I know, also, that many of the inhabitants who settled themselves to their satisfaction in the circar lands at that period, are never likely to return to their original villages. Hence a much longer period than three years must elapse, before the lands proposed to be given up to the poligars of Etiapoor, Mailmundeh and Maniachy, can regain their former value.

65. The two principal objects of the transfer I recommended, were, that the poligars in general, might have an instance constantly to refer to, of the disposition of the Company to reward fidelity and service; and that the condition of those who had these claims upon us, might be enviable and happy. The jumma, which in my judgment, will secure these important views, exceeds the peshcush formerly received from the poligars of these pollams, no less than 105 per cent., exclusive of cawel resurreptions; and I beg leave to recommend it to the Commission, for their adoption.

66. In my first plan for the division of the magauns of Panjalumcouchy, I proposed the transfer of Poodiumpotoor to the poligar of Maniachy, and of Careoorchy, to the poligar of Etiapoor: but having ascertained that several of the villages of Carcoorchy are closely intermixed with those of Maniachy, I apprehend that the management of them by the poligar of Etiapoor, might become a source of future discontent and litigation. I beg therefore to suggest, that Carcoorchy be given up in perpetuity, to the poligar of Maniachy, and that Poodiumpotoor, which is mixed with the lands of Etiapoor, be transferred in lieu thereof, to the poligar of that pollam. As the two poligars have no particular objection to this transfer, I have assigned them accordingly, and have made the necessary alterations in the accompanying statement, for the permanent settlement of those lands, which will, I hope, receive the approbation of the Commission.

67. In the three sequestered pollams of Naglepore, Yellarumpunny and Colarputty, the proportion of dry grain lands is very large, and the improvements of which the tanks are capable, not very considerable. The produce and capability of the lands, have been correctly ascertained, during the three years of the Company's management; and the terwa and terbuddy, shown in the accompanying statements in abstract, will afford to the Commission, the detailed information relating thereto.

68. From the gross jumma realized by the Company, I have made a deduction of 25 per cent., and recommended, that the residue be declared the permanent assessment upon these lands. Such a statement will produce to the Company, per cent. above the peshcush formerly paid by the poligars; and it provides for the ease and happiness of the cultivators of the soil, which should be the paramount consideration of a permanent settlement; but in order that this deduction from the gross jumma, may reach those whom it is intended to relieve, I beg particularly to recommend, that the rates of tax upon the dry grain lands, which I originally recommended for Colatoor, in my Report of the 29th December 1800, may be adopted throughout these pollams; namely, for every kire of punjeh land, being a square of 145 yards, of Kershul. Veppul. Puttul. Shewul.

land.	K. F.	K. F.	K. F.
C. 3. 2.	2. 3.	1. 9.	1. 1.

The establishment of these rates, will diffuse comfort through every cottage in those pollams, and will not discourage the principal natives from purchasing the villages, for the expectation of bringing large tracts of excellent, though uncultivated land, into fertility; together with the proposed deduction from the gross jumma, will make these lands, a desirable acquisition to many of the better conditioned inhabitants. In the accompanying statements, I have divided them into such portions, as appear to me to conform with the original instructions for the sale of the havelly lands; and I recommend, that offers for the purchase of these lots be invited accordingly.

COLLUMCONDUM.

69. By the assumption of the cawel, this poligar's means of subsistence were brought within such narrow limits, that it became necessary to relinquish the small tribute previously received from him; and his Lordship was also pleased, in consideration of his poverty and numerous family, to confer upon him four small tanks, and the little spots of nunjeh watered from them, free of rent, as a means of living. A sunnud will, therefore, be necessary for his enjoyment of these lands in perpetuity, and his name is inserted in the list of poligars, for this purpose.

CONCLUSION.

70. In closing my Report upon this important subject, it can scarcely be necessary to urge, as the motive of any apparent prolixity, my anxiety to satisfy the Commission upon every doubtful point. Indeed I now only desist, in the belief, that nothing material for their information has been omitted. The subject is indeed of so much consequence, and so important has been the share allotted to me, in eradicating those accumulated evils which distracted the poligar countries at the time I received charge of them, that the detail of it, might be swelled to any extent. I shall, however, conclude it for the present, by declaring, and I do so with that confidence which an eventful superintendence of the Company's interests in those districts, for nearly four years, is calculated to inspire, that nothing appears to me to be now wanting to consolidate the foundations of internal order and peace, but the establishment of the settlement herein recommended, the abolition of the customs and the regulation of the police. By the energy and justice of government, the rebellious have been subdued; the oppressed have been upheld and exalted; the obedient have been liberally rewarded; and the extinction of a divided authority, has restored the fairest province of the Carnatic, from an acknowledged state of anarchy and confusion, to a state of subordination and prosperity. To this complete revolution of affairs, of which the Company owe the solid and permanent advantages of the settlement now recommended, of which the extent is shown distinctly in the accompanying statement; and I trust that his Lordship in Council may consider them so ample, as not to deny himself the happiness of abolishing the extraordinary contrivances by which the customs are now collected, to the inconceivable distress of the people; and of appropriating the cawel receipts to a vigorous system

Appendix to Vth REPORT from The Select Committee on [No. 27.]
system of police, upon which all the promised success of a permanent settlement in Tinne-
velly must finally depend.

I have the honour to be, with great respect,

Tinnevelly, 30th Sept. 1802.

Gentlemen,
Your most obedient, humble servant,
S. R. LUSHINGTON,
Collector of Tinnevelly and the Marawars.

REPORT from SPECIAL COMMISSION to the Governor in Council, Fort St. George;
dated 5 April 1803.

MY LORD,

Special Commission to
Government, on Per-
manent Settlement of
the Southern Poligars;
5 April 1803.

Para. 1.—THE extensive enquiries which have been instituted, and the information which has in consequence been submitted to the Honourable Court of Directors, and to your Lordship in Council, relative to the government and condition of the poligar coun-tries, render superfluous the intrusion on your Lordship's time, of any elaborate discussion of the principles of the poligar tenure, or with regard to the most advisable mode of improving that part of the British possessions in the Peninsula.

2. The inconvenience arising to the government of the Carnatic, from the indefinite and oppressive exercise of the power of the nabobs of Arcot over the poligars, and from the occasional resistance opposed by those feudatories to the authority of the state, during periods of public calamity, having rendered the interference of the British government requisite to suppress so fruitful a source of violence and distraction; it was provided by the treaty of 1792, concluded with the late nabob Mahomed Ally, that the poligars dependent on the soubahdarry of Arcot, should be transferred to the exclusive authority of the British government.

3. The terms and conditions under which this arrangement was effected, proved to be incompatible with the objects of the policy on which it was founded. The poligars retained, as it was natural for them to retain, a strong desire to continue the exercise of military and independent power. The substitution of a lenient and equal government, for the irregular and arbitrary violence of the Mahomedan administration, offered a feeble inducement to the poligars to abandon the habits of their feudal institution. The exact adherence to treaty, on the part of the British government, left to the poligars the possession of their principalities, on the conditional payment of a tribute utterly disproportionate to the extent of their resources. The means of a superabundant wealth, which, under the government of the nabobs of Arcot, had enabled the poligars to appease the resentment of the Mahomedan officers, and to expiate rebellion against the state, by satisfying the rapacity of local power, became, under the British administration, the source of personal aggrandizement and ambition to the poligars. The limits of prudence, and the degrees of difference in the change of circumstances, were indistinctly perceived under such flattering encouragement of those inflammatory passions; and the poligars of the south, exhibited a practical example of the insufficient restraint imposed on the appetites of men, by the claims of gratitude, or by the hope of contentment in the enjoyment of limited good. The poligars rebelled against the authority of the Company, as they had rebelled against that of the nabob of Arcot; and the diminution of the appointed force of the provinces, became the signal of revolt, under the moderate demand of the ordinary peshcush, as well as under the capricious enforcement of a claim, regulated by power alone.

4. The general history of the poligars, as far as records go back, has been described to your Lordship in Council by the late collector of poligar peshcush, Mr. Lushington, in his letter of the 20th August 1799, and in our Report of the 12th August 1802. These documents also include the traditional origin of the poligar tenure, and of the nature of the service which they were bound to render to the state. In their Report of the 14th March 1797, the late Board of Revenue described, with great accuracy, the actual condition of the poligars in their relation to the British government under the treaty of 1792; and in a very extensive commentary on that report, the late Right Honourable Governor, Lord Hobart, pointed out to the Honourable Court of Directors, the defects of the engagements contracted with the nabob Mahomed Ally, with respect to the government of the poligar countries. In their dispatches of the 10th June 1795, and 5th June 1799, the Court of Directors have reviewed the principle of those engagements; and have prescribed the means of rendering the poligars useful subjects and obedient tributaries to the British government. For the attainment of these objects, the Honourable Court have uniformly insisted on the absolute suppression of the military power of the poligars; and on the substitution of a pecuniary tribute more proportionate, than the ordinary peshcush, to the resources of the poligar countries, and more adequate to the public demand, for defraying the expenses of general protection and government.

5. The circumstances connected with the rebellion of the poligar of Panjalamecouchy; the general commotion excited in the southern provinces, subsequently to the defection of that chieftain; the punishment of the rebellious chiefs, by the confiscation of their lands; the demolition of the poligar forts; the discontinuance of their military retinues; the consequent augmentation of the public revenue, and the several proclamations published by the authority of your Lordship in Council; are events which serve to mark the progressive approach to that improvement of the administration of poligar affairs, inculcated by the Court of Directors, and enforced by the necessity of providing for the internal tranquillity, and for the efficient exercise of the authority of government over that part of the British territories. We proceed accordingly to submit to your Lordship in Council, the result of our correspondence with the late collector of poligar peshcush, Mr. Lushington, on the subject of

of determining the amount of revenue to be permanently assessed on the southern zemindaries and poligars.

Special Commission to
Government, on Per-
manent Settlement of
the Southern Poligars;
5 April 1803.

RAMNAD.

6. The circumstances which led to the rebellion, and to the subsequent deposition of the Rajah of Ramnad, have been the subject of ample discussion on the records of government. The agreement in consequence concluded with his highness the late nabob of Arcot, for the administration of the affairs of Ramnad, by the means of the Company's officers, having been submitted to the Honourable Court of Directors, the Honourable Court have expressed their sentiments on the subject. The sister of the deposed Rajah Mungul Eshwar Nancheyan, having been formally acknowledged, in conformity to the terms of the above-mentioned agreement, to be the proper successor to the zemindarry, the district of Ramnad has, with the permission and approbation of your Lordship in Council, been transferred to the authority of the Rany, under conditional terms, for the permanent settlement of the revenue; and it now remains for us to submit to the consideration of your Lordship in Council, the grounds on which we propose to fix the future revenue of Ramnad, on a permanent zemindarry tenure.

7. The document furnished by the collector, shows the state of the revenue of Ramnad during the seven years of the British administration. This period of time, includes two years of the management of Mr. Jackson, and three years of the management of Mr. Lushington. —Your Lordship in Council will observe, that during the two first years, the revenue amounted to star pagodas 1,32,299 on the average; and that during the three last years, the revenue was low as star pagodas 79,704 on the average; and that during the three last years, the revenue has rapidly increased from star pagodas 65,127. 31. 33½, to star pagodas 1,85,625. 14; making the average revenue of the three last years star pagodas 1,64,374. 4. 4½. —But the collector justly observes, in our opinion, that neither of these periods of time, taken separately, can be considered to afford a proper criterion for the determination of the permanent revenue. For it might be difficult to assign any adequate reason for the extraordinary depression of the revenue, during the third and fourth year of the British administration; while the extraordinary success which has attended the able administration, during the three last years, might lead to dangerous errors, if adopted as the basis of a fixed settlement. —Although the result of actual measurement in the last, which was the most productive year, has satisfied the collector that the difference between the computed quantities, and measurement on which it produced, has left to the inhabitants a surreptitious advantage, to the extent of pagodas 30,374. 25. 4; we yet concur in the prudence of his opinion with respect to the expediency of qualifying the abundant produce of the last years, by including in the calculation of a general average, a portion of the less productive seasons.

8. The average gross collections from Ramnad, during the entire period of the British administration, amounts to star pagodas 1,31,104; from which the average gross disbursement (including the provision of the Rannee) being deducted, the average net revenue has been star pagodas 95,562. —But considering the extraordinary defalcation of the revenue during the third and fourth year, connected with the circumstances now depending in the Supreme Court, we consider the proposition of the collector to be reasonable, for calculating the average revenue on the produce during two years of Mr. Powney's management, during one year of Mr. Jackson's management, and during the three years of Mr. Lushington's management. The result of this calculation, gives a gross average revenue of star pagodas 1,42,101; and we think that the permanent assessment of Ramnad may, on these grounds, be fixed with great safety, according to the usual terms of zemindarry assessment, in the portion of two-thirds of the gross revenue upon the average net revenue received from the years. —This amount, is something less than the average net revenue of the province during the whole management of the Company's officers; and it exceeds the amount peshcush paid by the late zemindar, by the sum of star pagodas 33,875. —We accordingly recommend that the revenue to be permanently assessed on the province of Ramnad be fixed at the sum of star pagodas 94,733.

9. Notwithstanding this proposed augmentation of the peshcush formerly paid by the zemindar, we are of opinion that the accounts now submitted to your Lordship in Council, furnish abundant proofs of the revenues of the province being adequate to the permanent assessment, as the period of time for which the average is calculated, has included frequent transitions of authority, and has partaken, to a certain degree, of the effects of the late commotions in the southern provinces. It is further to be observed, that under the new constitution of the government, the zemindar will be entirely relieved from the expense of military sibbendy; and as the allowance granted for the support of the Rany's household, is included in the account of the gross charges deducted previously to the calculation of the net revenue above stated, we can have no doubt that the residue left at the disposal of the zemindar, will always be found consistent with those principles of moderation and security, on which it is the immediate policy of the British Government to provide for the punctual receipt of the territorial revenue, and for the comfort of those who pay it.

10. The orders of your Lordship in Council, having been carried into effect, we have great pleasure in submitting to your Lordship in Council, the Report of the acting collector, Mr. Parish; and as provision has been made for all the material points of the arrangement, by the written engagement of the Nancheyan, it only remains for us to recommend that the sunnud of permanent property may be furnished to the acting collector, for the purpose of being substituted for the general cowle under which the zemindarry has been transferred to the Rany.

11. Your

Early 1803	--	1,81,207
1806	--	1,33,391
1807	--	94,883
1808	--	not taken
1809	--	1,52,315
1810	--	1,55,181
1811	--	1,85,625
		8,52,601
Average		1,42,101

Special Commission to Government, on Permanent Settlement of the Southern Pollams; 5 April 1803.

11. Your Lordship in Council will have the satisfaction to observe, that your instructions have been carried into effect with great prudence and care by Mr. Parish; and that the adjustment arranged by the acting collector, of the balance of the preceding year, as well as of the account current for the present year, is entirely conformable to our intentions and wishes in this respect.

12. The permanent revenue having been settled, exclusively of the salt revenue, and of the customs, it becomes requisite to provide for the separate administration of those branches of revenue; and we beg leave to recommend that the establishment of servants proposed by the collector, amounting monthly to P. N. pagodas 440. 26. 76, may be confirmed by your Lordship in Council.

13. The collector has recommended that the allowances granted for the support of the deposed poligar and his family, should be defrayed by the Company, as long as the customs shall be collected by the British government; but that when the collection of the internal duties shall have been abolished, the expense of supporting the deposed poligar, be transferred to the Ranny, in consideration of the general benefit which the zemindary may be expected to derive from the discontinuance of the customs.

14. That the zemindary will receive the supposed advantage, we have great pleasure in believing to be true; and we should have no hesitation in concurring in the recommendation of the collector, if the question was determinable exclusively by pecuniary considerations; but it is of importance, in our judgment, to refrain from any measure calculated to disturb the idea of permanency, which it is desirable that the Ranny, and the people of Ramnad, should be encouraged to attach to the present arrangement. We therefore recommend that the charge of maintaining the deposed poligar and his family, shall continue to be defrayed by the Honourable Company.

SHEVAGUNGA.

15. The circumstances connected with the province of Shevagunga, having been recently brought under the consideration of your Lordship in Council, by the usurpation, rebellion and death of Chinna Murdoo; it is unnecessary for us to detain your Lordship in Council, further than to observe that Weya Taver, appointed by your Lordship's Proclamation of the 6th July 1801, to be zemindar of Shevagunga, has been instated in the possession of his mindary; and has superintended in his own right, the administration of its affairs, since the suppression of the late commotion. It is sufficiently obvious, that during the time when the province of Shevagunga remained under the controul of the usurper Murdoo, it has not been practicable for the officers of government to obtain that minute information of the revenues and resources, which, in other instances, has enabled us to submit to your Lordship in Council, conclusive grounds of calculation for the permanent settlement of the revenue. Since the establishment of the rightful zemindar Woya Taver, a sufficient period of time has not elapsed, to enable us to compare the accounts of the productive powers of the country, under the effects of different modes of management.

16. Under this impression, the late collector of poligar peshcush was induced to suggest to us, the expediency of negotiating an arrangement with the present zemindar, for the purpose of transferring, during a limited time, the administration of the revenues of Shevagunga to the hands of the Company's officers, with a view to the ascertainment of the value of the province. We have no doubt that the zemindar would have manifested his gratitude and his confidence, by a ready and even by a cheerful acquiescence in such a plan; but we deemed the object to be obtained, utterly disproportionate to the disadvantage which could not fail, in our judgment, to have been produced, by the agitation of the public mind, in the southern provinces, in consequence of the revocation of the zemindar's authority, so formally established, and so recently proclaimed in the province of Shevagunga.

17. The historical points stated by the late collector Mr. Lushington, with respect to the separation of this district from Ramnad, are calculated to throw considerable light on the relative proportion of the value of those provinces. Additional means of comparison may be drawn from the rate of peshcush paid by those zemindaries respectively, at the time when the poligar countries were transferred to the authority of the British government; and if the grounds are accurate on which we have calculated the gross revenues of Ramnad, at star pagodas 1,42,105, on the average produce of six years, much credit appears to be due to the correctness of the accounts furnished by the present zemindar of Shevagunga, for the Fusley year 1211, which state the gross revenue at star pagodas 1,25,626, exclusively of sayer and of the salt revenue.

18. Mr. Lushington "having bestowed every leisure moment to the correction of all the general statements and information received at different times since he became collector; and having maturely considered the statement of the actual resources and collections in Shevagunga during the last year," has recommended that the permanent assessment of Shevagunga should be fixed at the annual sum of star pagodas 75,000.

19. Although the state of the information, which we are enabled to submit to your Lordship in Council, is neither so mature, nor so extensive as we undoubtedly consider to be desirable; yet comparing the inconvenience of further delay, with respect to this zemindary alone, at the time of arranging the permanent assessment of the other southern poligars, we fear that the diffidence and intrigue to be apprehended during the prosecution of further enquiry, are liable to be attended with more inconvenience to the interest of the zemindar and of the Company, than can be compensated by the probable result of further investigation. We concur therefore in the opinion of the late collector, that to protract the settlement of this zemindary, is unadvisable; and we think that abundant reason exists, in the comparative and collateral information stated by Mr. Lushington, for believing that the proposed

Mr. Lushington, April 1802.

Special Commission to Government, on Permanent Settlement of the Southern Pollams; 5 April 1803.

proposed assessment, while it provides for an augmentation of the public revenue to the extent of 50 per cent. on the former peshcush, is entirely compatible with the revenues of the zemindary. The amount considerably exceeds the proportion of two-thirds of the assessment proposed to be fixed for Ramnad: but the grounds of the disproportion, are satisfactorily explained in the Report of the collector, and confirmed by the relative proportion of the former peshcush; for your Lordship will observe, that the augmentation of the proposed assessment in Ramnad, is from star pagodas 60,857 to star pagodas 94,733, which is in the proportion of 55½ per cent. to the former peshcush; and in Shevagunga, the proposed augmentation is from star pagodas 50,000, to star pagodas 75,000, which is in the proportion of 50 per cent. to the former peshcush.

20. On these grounds, we have the honour to recommend to your Lordship in Council, that the permanent assessment of Shevagunga may be fixed, and that a sunnud of permanent property may accordingly be prepared, for the purpose of fixing the zemindar, without further doubt or suspense, in the possession of his zemindary.

21. The foregoing assessment is, exclusive of the salt and of the sayer, stated by the late collector, at star pagodas 7,610; which being added to the permanent assessment, the future revenue from this zemindary, will amount to star pagodas 82,610, being an augmentation, in the proportion of more than 65 per cent. to the former peshcush.

22. If it should please your Lordship in Council to adopt this recommendation for the permanent assessment of Shevagunga, we shall instruct the acting collector to provide for the separate collection of the customs and salt revenue; and to furnish a kistbundy, for the purpose of being inserted in the sunnud of the zemindar.

TINNEVELLY.

23. The several Reports from Mr. Lushington, the late collector of Poligar Peshcush, submitted to your Lordship in Council (as noted in the margin) described so particularly the whole course of that reform, which has been happily effected among the poligars of Tinnevelly, that it must be superfluous for us to revive the subject.

24. Mr. Lushington's Report of the 31st January 1800, and that which we have now the honour of submitting to your Lordship in Council, with the documents which accompanied them, contain, in our opinion, ample materials for determining the amount of the revenue to be permanently assessed on the pollams of Tinnevelly; and we have the satisfaction of informing your Lordship in Council, that the use of those materials has been considerably improved, and extended, by the personal explanations and suggestions of the collector, since his arrival at the presidency.

25. The statements now furnished by the collector, confirm with sufficient precision, after the experience of three years, the accounts submitted by him in the year 1800, on which the existing settlement of the poligar revenue was founded, with the permission and approbation of your Lordship in Council. On this point, we have particular pleasure in requesting the attention of your Lordship in Council to the sentiments stated in the Report of the collector:—With respect to the terms of that settlement, Mr. Lushington observes, "that the acceptance of them by the poligars, though reluctant, was sincere, and will have been demonstrated by my progressive Reports for nearly three years, and by the circumstance which I have the satisfaction of stating; that the increased jumma of the last two years, was completely collected in the course of them."

"Every principal poligar, since the establishment of the increased assessment, has been faithful to his allegiance, and punctual in his public payments: nor can it be justly concluded that their obedience has arisen solely from the terrors of military power, or their punctuality, from any superabounding resources. The period which has elapsed since the commencement of this reform, has not been wanting in temptations to turbulence; while the statements convey the best evidence procurable by any other process than that of actual measurement, of the extent of their revenues."

26. Under these circumstances, we can entertain no doubt that the southern poligars are in a condition to receive the permanent possession of their lands on zemindary tenure; and Mr. Lushington informs us, "that the nature of the permanent settlement, and of the system of law and security, by which it is to be enjoyed by themselves, and handed down to their posterity, has been repeatedly explained to the poligars; and they now await with anxious solicitude, the confirmation of a blessing, which is to soften to them the remembrance of former sacrifices."

27. It only remains therefore for your Lordship in Council to complete the reformation of the poligar administration in the province of Tinnevelly, by determining the amount of the permanent assessment; and in proposing that amount to your Lordship in Council, we deem it necessary to explain, that our judgment has been governed by the necessity of resuming from the poligars, the means of supporting military establishments, and by the policy of combining, with that privation, the enjoyment of domestic comfort, and the maintenance of public respectability.

28. Without pursuing, in this place, the detailed calculations arising from this principle, we request to refer your Lordship in Council generally to the materials furnished by Mr. Lushington, and, in a particular manner, to the statement which we have prepared, for the purpose of exhibiting at one view, the operation of that principle in the permanent assessment of the pollams of Tinnevelly.

29. The statement shows the valuation of the several pollams, at four different periods of time, with a general average drawn from the whole, which we consider to be a just criterion of the present value of the respective pollams; the amount of the fixed peshcush, as it is stated in the schedule of 1792, appears to have been utterly disproportionate to the computed resources of the poligars: the increase of peshcush, proposed at an early time

Special Committee to Government, on Permanent Settlement of the Southern Pollams; 5 April 1868.

time by Mr. Powney, compared with the amount actually collected by the late collector and with the amount of the permanent assessment recommended by Mr. Lushington, is elucidated by the centage produced, by those modes of calculation; and the whole forms, in our opinion, a satisfactory foundation for determining the amount which we now propose, with the sanction of your Lordship in Council to establish.

30. The divisions of the general statement, exhibit the several pollams in the different conditions in which they have been placed, during the course of the recent events in the southern provinces. The eleven pollams of Ettiapore, Shevagherry, Wootamally, Chokumputty, Pareyoor, Talavencottah, Cadumboor, Panvaly, Gollaputty, Zailmurreh and Allugapoor, have not been subjected to the immediate management of British officers; the former peshcush paid by those poligars, being compared with their computed resources, appears to have been as low as ten per cent., and in no instance to have exceeded thirty-three per cent. The permanent assessment of those pollams proposed by us, with few exceptions, less than the peshcush settled, or the revenue collected by the collectors in the year 1800. That which we recommended for the large pollams, varies, in its proportion to the computed resources, from 54 to 57 per cent.; and that which we recommend for the smaller pollams (the expense of management being, relatively, less in the large than in the small pollams), varies from 41 to 49 per cent. of the computed resources. According to the mode of calculation adopted by us, the permanent assessment of the land revenue, in the eleven pollams above enumerated, amounts to star pagodas 54,070: the salt revenue and sayer, is computed at star pagodas 3,388. 37. 29, making the future amount of gross resources from these pollams, star pagodas 57,458. 37. 29; which sum exceeds the former peshcush, by star pagodas 32,179. 7. 29.

31. The poligars of Nadavacoorchy, Maniachy, Soorunday, Chiunnelgoody, Mailmundeh, Autungherry, Sundyoor, Woorcaud, Singumputty, Manarcottah and Avadyapoor, having professed to feel a conviction, that the resources of their pollams were unequal to the payment of the increased peshcush, proposed the surrender of their pollams into the hands of the collector, for the purpose of ascertaining the actual condition of these lands. They were accordingly subjected to the immediate management of the Company's officers; and the information on which we are now enabled to propose the permanent assessment of those lands, may be considered to be the result of a fair experiment.

32. On the result of this actual experiment, with respect to the seven first pollams, it appears that the revenue estimated by the collector, in his Report of the 31st January 1800, exceeded the amount actually produced, by the sum of 549 Cully chuckrums; but the local considerations applicable to those several pollams (for which we request to refer your Lordship in Council to the Reports of the collector,) have induced us to concur in his opinion, that these poligars will be able to discharge the proposed jumma, with ease to themselves, and with justice to the people.

33. The statement proposed by us, exhibits the same points of information, with respect to the seven pollams in question, as with regard to the eleven pollams which had not been brought under the immediate management of the Company's officers. The average valuation of those pollams, taken from the valuation of four different periods of time, amounts to star pagodas 14,234. 9. 20; the former peshcush amounted to star pagodas 5,260. 18; and the centage of the peshcush to the average valuation, varied from 23 to 50. The information acquired under the immediate management of Mr. Lushington, has enabled him to propose a more equal rate of assessment; and the permanent revenue which we in consequence recommended to be fixed on those seven pollams, bears the proportion of 60 per cent. to their gross resources respectively. The proposed permanent jumma amounts to star pagodas 7,210, to which the salt revenue and sayer, amounting to star pagodas 271. 37. 62, being added, the future revenue from the seven pollams, will be star pagodas 7,481. 37. 62, which is an increase of the former peshcush, to the extent of star pagodas 2,221. 19. 62.

34. It appears from the accounts furnished by the collector, that the gross revenue of the small pollams of Woorcaud and Singumputty, amounted, under his immediate administration, the former to star pagodas 5,675. 22, and the latter, to star pagodas 3,549. 4. The resources of those poligars having been considerably diminished by the resumption of the cawally, the collector has recommended, that the two villages, which they have possessed during a period of sixty years, subject to a certain rent, and an indefinite nuzzer, should be confirmed to them, on the usual terms of zemindarry tenure. The peshcush of Woorcaud, amounted to star pagodas 169. 12, which was in the proportion of 2 per cent. to the gross revenue. The permanent jumma, which we propose to assess on the pollam of Singumputty, amounts to star pagodas 3,783. 33; and that, we propose to assess on the pollam of Woorcaud, amounts to star pagodas 2,366; the former, being in the proportion of 65 per cent., and the latter, 66 per cent. to the gross revenues of these pollams, and affording a permanent increase of revenue, comparatively with the former peshcush, to the extent of star pagodas 5,906.

35. For the reasons stated in the Report of the collector, we concur in his opinion, and accordingly submit to your Lordship in Council, our recommendation, that the two villages of Pareycollam and Ammanacollam, which were resumed with the cawally lands in the year 1800, but which appear to have long been in the possession of the family of the poligars of Avadiapoor, may be restored to him. In this event, the assessment of his lands on the terms of Fuzly 1209, according to the principle of zemindarry assessment, would amount to star pagodas 1,470. 19. 22; but in consideration of the local circumstances described by the collector, with regard to this small pollam, we recommend that the permanent assessment be fixed at star pagodas 1,000, which sum bears the proportion of

Special Committee to Government, on Permanent Settlement of the Southern Pollams; 5 April 1868.

to the gross revenue of the pollam, and affords an augmentation, comparatively with the former peshcush, of star pagodas 320.

36. The lands forcibly wrested from the pollam of Collarputty, by the predecessor of the present poligar of Manarcottah, having been restored to their former possessors, the gross revenue of Manarcottah, has been stated by the collector, on the result of his immediate management, at star pag^a 2,480. 30. 27, of which the peshcush formerly payable by this poligar, amounted to star pag^a 1,411. 4. 53. The mode of assessing the permanent revenue in this pollam, proposed by the collector, appears to us to be entirely reasonable, and we accordingly recommend that an allowance of 10 per cent. being made for the charges of management, the jumma be fixed in the proportion of two-thirds of the remaining gross revenue. According to this plan, the permanent jumma will amount to star pag^a 1,488. 18. 16, which bears the proportion of 60 per cent. to the total gross revenue of the pollam; and affords a small augmentation of resource, comparatively with the former peshcush, of star pag^a 77. 13. 43.

37. It is sufficiently known to your Lordship in Council, that the pollam of Shatoor has afforded at different times, a subject of much interesting enquiry. An able and minute Report by Mr. Harris (the present collector of Tanjore) is on record; and the experience since acquired by Mr. Lushington, in his immediate management of that pollam, has enabled him to state his opinion of the resources, with confidence and accuracy. For the observations of that gentleman on the present state of the pollam, we request to refer your Lordship to the Report.

38. According to Mr. Lushington's present valuation, the gross revenue is stated at star pag^a 5,971; the former peshcush amounted to star pag^a 2,822. 8; the peshcush received during Mr. Lushington's management, amounted to star pag^a 3,333. 14. We think the mode proposed by the collector, for the future assessment of the land, to be entirely reasonable, by allowing ten per cent. of the gross revenue for the charge of management, and by fixing the assessment in the proportion of two-thirds of the remaining resources. According to this principle, the future permanent assessment of the Shatoor pollam, will amount to star pag^a 3,383; and we recommend that rate, may be confirmed by your Lordship in Council. It is in the proportion of 56½ per cent. to the gross revenue, and affords a permanent increase of resource, comparatively with the former peshcush, to the extent of star pag^a 560. 36.

39. The insurrection of Cawnia Naig; the distraction introduced in consequence, into his pollam of Sapatoor; his subsequent apprehension and capital punishment, are matters fully recorded on the proceedings of the time, and are succinctly recited in the Report of the collector, now submitted to your Lordship in Council. For the reasons stated in the Report, we entirely concur in the opinion of the collector, that it is now advisable to establish this pollam, upon the terms of a zemindarry tenure; and we recommend that Warra Cawnia Naig, the second son and surviving heir of the late respected poligar, be constituted zemindar of Sapatoor.—This measure will, in the judgment of the collector, be extremely acceptable to the people of the pollam, who are stated to have held the late rebel poligar, in as great a degree of detestation, as they respected his father.

40. Although this pollam suffered considerable injury during the rebellion of the late poligar, the collector considers it to be capable of extensive improvement, from the quantity of dry grain land at present uncultivated, and from the return of the inhabitants expelled by the violence of the late poligar. The affairs of the pollam during the immediate management of the collector, have been liable to much perturbation; and an estimate of the produce taken during that period of time, may, we think, be justly considered to exclude the apprehension of an excessive valuation. We concur therefore in the opinion of the collector, that the permanent assessment should be fixed, in the proportion of two-thirds of the gross revenue collected during the immediate management of Mr. Lushington. The gross revenue being stated by the collector at star pag^a 3,875; the permanent assessment, on the principle we have proposed, will in future amount to star pag^a 2,584, which we accordingly recommend, may be confirmed by your Lordship in Council. This sum is less than the former peshcush by star pagodas 623; but as the cawally and sayer (which will now remain in the hands of government) formed a large portion of the revenue of the Sapatoor poligar, the amount of the former peshcush was not determinable by the amount of the land revenue.

41. The amount of the sayer and salt revenue to be drawn from the six pollams of Woorcaud, Singumputty, Manarcottah, Avadiapoor, Shatoor, and Sapatoor, amounts to star pagodas 441. 19. 1, which being added to the permanent jumma to be in future assessed on those pollams, the total gross income will amount to star pagodas 15,365. 11. 39, which is an increase, comparatively with the former peshcush, to the extent of star pagodas 8,474. 13.

42. In consequence of the entire resumption of the cawel, the resources of the poligar of Collumcondun were so much curtailed, that it pleased your Lordship in Council to relinquish the small tribute formerly received from him, and to confer on him a small portion of nunjah land, as the means of supporting himself and his family. The former peshcush paid by him, amounted to star pagodas 203. 8; and we recommend that a deed of permanent property may be granted to him, for the possession of his present lands, at a nominal peshcush.

43. In consequence of the rebellion of the poligars, the six pollams of Panjalancourchy, Colatore, Cadulgoody, Yellarumpung, Colurputty, and Naglepore, were sequestered, in conformity to the orders of your Lordship in Council. It further pleased your Lordship in Council to direct that the pollams of Panjalancourchy, Colatore, and Cadulgoody, should be declared to be, for ever forfeited by the families of the late poligars; and that the lands should be divided, for the purpose of conferring a distinguished reward, and a perpetual mark

mark of public favour, on the poligars of Etiapoor, Maniachy, and Mailmundeh, for their particularly good conduct, fidelity, and assistance, during the late rebellion. According to that intention, the lands of Panjalumcouchy, with the exception of two magauas, have been transferred to the poligar of Etiapoor, and incorporated with his zemindarry; the two southern magauas of Panjalumcouchy, have been transferred to the poligar of Maniachy, and the lands of Colatore and Cadulgoody, have been incorporated in the zemindarry of Mailmundeh.

44. The poligars in question, received these proofs of the approbation of government, with the demonstrations of respect due to such a concession; but we apprehend, from the present Report of the collector, that the terms on which it was at that time, proposed to establish the tenure of the transferred lands, were more calculated to impress on the minds of the poligars, the expediency of the arrangement, with respect to the management of these pollams, than to excite those sentiments of gratitude, which ought to be produced by a distinguished mark of public approbation.

45. We consider this result, to be totally repugnant to the views and sentiments of your Lordship in Council, with respect to the distribution of the forfeited lands; and are of opinion that it will be highly conducive to the satisfaction of the public mind, in the southern provinces, and to the confidence of the poligars, in the principles of the permanent settlement, that a portion of the pecuniary advantage to be derived from the confiscation of the rebellious pollams, should be converted into a substantial and honourable reward of allegiance.

46. The convulsions in the rebellious pollams, have prevented the collector from completing the information respecting the value of those lands, in the satisfactory mode observed in the other pollams. The valuation of Panjalumcouchy, is stated by Mr. Lushington, for the year 1802, at star pagodas 23,472, of which the former peshcush amounted to star pagodas 6,208. The increased peshcush recommended by Mr. Powney, amounted to star pagodas 14,111; and that which is now recommended by Mr. Lushington, in the actual state of the lands of Panjalumcouchy, amounts to star pagodas 12,185, and bears the proportion of 51 per cent. to the valuation of the gross revenue.

47. The valuation of Colatoor, is stated by the collector for the year 1802, at star pagodas 1,961, of which the former peshcush amounted to star pagodas 564. The increased peshcush recommended by Mr. Lushington, in the actual circumstances of the lands of Colatoor, amounts to star pagodas 1,040, which bears the proportion of 53 per cent. to the valuation of the gross revenues.

48. The valuation of Cadulgoody, for the year 1802, is stated at star pagodas 4,259, by the collector; the increased peshcush recommended by Mr. Powney, amounted to star pagodas 2,257; and the assessment recommended by Mr. Lushington, on the actual condition of that pollam, amounts to star pagodas 2,271, which bears the proportion of 53 per cent. to the gross valuation.

49. The permanent jumma proposed by Mr. Lushington, for the pollams of Panjalumcouchy, Colatoor, and Cadulgoody, will in his judgment, secure the objects intended by the distribution of those lands: but your Lordship in Council will observe, that Mr. Lushington has seen "the havoc occasioned by the sword, and by the devastation of contending bodies in arms throughout those villages; and he knows, also, that many of the inhabitants who settled themselves to their satisfaction in the circar lands at that period, are never likely to return to their original villages."

50. If the object of your Lordship in Council, in distributing the lands of the forfeited pollams, appeared to be limited to the assessment of a reasonable jumma, we should concur in the moderate sum recommended by the collector: but, under the peculiar considerations which attach to the case, we are of opinion, that it is extremely advisable to reduce the assessment to be imposed on the forfeited lands, and to commence the system of permanent revenue in the southern countries, by transmitting to the poligars and to their descendants, a memorable example of public justice, in the punishment of rebellion, contrasted with that of gratuitous generosity, in the reward of fidelity.

51. On these grounds, we recommend that the permanent assessment on the distributed lands of Panjalumcouchy, Colatoor and Cadulgoody, be fixed in the proportion of 30 per cent. to the gross valuation of 1802; and that the assessment of Panjalumcouchy be accordingly settled at star pagodas 7,042; that of Colatoor, at star pagodas 589; and that of Cadulgoody, at star pagodas 1,277.

52. For the reasons stated in the Report of the collector, we recommend, that on the final distribution of the sequestered lands of Panjalumcouchy, the village of Poodiumpatoor be incorporated in the zemindarry of Etiapoor, and the village of Carcoochy, in the zemindarry of Maniachy.

53. If it should please your Lordship in Council to acquiesce in this recommendation, we submit to your judgment, the expediency of announcing to the poligars of Etiapoor, Maniachy, and Mailmundeh, the resolution of your Lordship in Council, to reward their attachment to the British government, in a manner more formal and impressive, than by the ordinary channel of communication through the collector.

54. The salt revenue and sayer derivable from the lands of Panjalumcouchy, Colatoor and Cadulgoody, amount to star pagodas 716. 14. 69, which being added to the proposed permanent assessment of the revenue, the total resources from these lands, will amount to star pagodas 9,624. 14. 69, which is an increase, comparatively with the former peshcush, of

55. In the three sequestered pollams of Naglepoor, Yellarumpunny, and Colarputty, the produce of the lands appears to have been correctly ascertained, during the three years of the collector's immediate management; and we concur in the rate of assessment which Mr. Lushington has proposed to fix on those lands, as the permanent revenue, by deducting 25 per cent. from the gross valuation.

56. According to the detailed accounts furnished by the collector, the gross valuation of Yellarumpunny, is stated at star pagodas 7,194, of which the former peshcush amounted to star pagodas 3,386, the permanent assessment which we propose to fix on the lands, amount to star pagodas 5,396; which is an augmentation of resource, to the extent of star pagodas 2,010, comparatively with the former peshcush.

57. The valuation of Colarputty, states the gross revenue at star pagodas 6,313, of which the former peshcush amounted to star pagodas 4,735, which is an augmentation of public resource, to the extent of star pagodas 1,578, comparatively with the former peshcush.

59. We recommend to your Lordship in Council, that the assessment of revenue on the lands of Yellarumpunny, Colarputty, and Naglepoor, be permanently fixed, at the rates above mentioned; and that the collector be instructed to advertise the lands for sale by public auction.

60. The amount of sayer and of salt revenue, in the pollams of Yellarumpunny, Colarputty, and Naglepoor, is star pagodas 1,152, which being added to the land revenue, the total increase from those lands, will be star pagodas 5,373.

61. Mr. Lushington's general acquaintance with the state of the revenues under this presidency, and his successful experience in the practical administration of them, during the last four years, in the province of Tinnevely, entitle his opinions to the greatest degree of respect; and as we have had the most satisfactory proofs of the zeal with which he has devoted his labour and talents to the public service, we deem it to be our duty to inform your Lordship in Council, that the information submitted to us by that gentleman, has been satisfactorily digested; and that in the opinions which he has suggested for our consideration, he has manifested an intimate knowledge of the principles and operation of the system of permanent revenue.

62. Upon a review of the whole, the measures submitted to your Lordship in Council, we have the honour to observe, that the vigorous measures adopted for the subjugation of the poligars of Tinnevely, Shevagaung, and Ramnad, appear to have been effectual; and that the firmness and perseverance with which those measures have been pursued, have actually produced that change in the state of the provinces, which was indispensably requisite to convert the ferocious and turbulent character of the poligar tenure, into the peaceful and beneficial condition of zemindary. Under the former general government, whilst the maintenance of their armed retainers, instead of contributing to the preservation of internal tranquillity, demanded a constant and vigilant attention to the means of augmenting the regular force stationed in the southern provinces. Under the proposed plan of settling the pollams, the permanent assessment of the lands, which we have proposed, combined with the resumption of the public resources, to the extent of star pagodas 1,76,378 per annum; while the necessary operation of the change, by directing the attention of the zemindars to the improvement of agriculture and the arts of peace, must daily tend to diminish the expense of those armaments, which have been repeatedly charge the government from the exchequer of the public treasury, and with severe loss of its soldiers and subjects. Impressed with these sentiments, it is with peculiar satisfaction that we direct the attention of your Lordship in Council, to the concluding declaration, which the superintendence of the southern provinces, during the eventful period of the last four years, has enabled the collector to pronounce with confidence, "That nothing appears to be wanting, to consolidate the foundations of internal order and peace, but the establishment of the settlement recommended, the abolition of the customs, and the regulation of the police."

"By the energy and justice of government (the collector proceeds to observe), the rebellious, have been subdued; the oppressed, have been upheld and exalted; the obedient have been liberally rewarded; and the extinction of a divided authority, has restored the fairest province of the Carnatic, from an acknowledged state of anarchy and confusion, to a state of subordination and prosperity."

63. The immediate cause of this beneficial change, is the permanent settlement of the revenue, on which we trust your Lordship will signify your determination, at an early period of time; the abolition of the customs, we have no doubt, will be highly advantageous to the interests of the southern countries; but until the advantages of the intended change shall have been attained, and until sufficient security shall have been established against the exaction of the illegal duties in another form, it will be premature, in our judgment, to relinquish so considerable a portion of the public income: And with regard to the establishment of an efficient police, we consider it to be dependent on the institution of the zillah courts, an institution which the southern pollams and zemindaries will, in our judgment, indispensably require, as soon as your Lordship in Council may have fixed the future revenue of those lands on a permanent foundation.

We have the honour to be, with great respect,
My Lord, &c.
Your Lordship's most obedient humble servants,
W. PETRIE.
J. WEBBE.
Fort St. George,
5th April 1803.

STATEMENT ENCLOSED IN REPORT OF

1.	2.	3.	4.	5.	6.	7.	8.
NAMES of the POLLAMS.	NAMES of the POLIGARS.	Number of Villages in each Pollam.	Total of the Pollams, as estimated by Mr. Langdon.	Value of Pollams, as estimated by Mr. Powney.	Value of the Pollams, as estimated by Mr. Lushington, on the 31st Jan. 1800.	Value of the Pollams, as estimated by Mr. Lushington, on the 31st Sept. 1802.	Average of Columns 4, 5, 6, and 7.
THE ZEMINDARY OF RAMNAD	Sathupatty Rance Mungle	2,154	S. Pag ^a . F. C.	S. Pag ^a . F. C.	S. Pag ^a . F. C.	S. Pag ^a . F. C.	S. Pag ^a . F. C.
THE ZEMINDARY OF SHEVAGUNGA	Iseverey Nautchiar	1,937	-	-	-	1,42,100 0 0	-
UNASSUMED POLLAMS OF TINNEVELLY.	Mootoo Vizia Ragonada	1,937	-	-	-	1,25,626 0 0	-
	Gawoory wulla Worria Taver	4,089	-	-	-	2,67,726 0 0	-
1. ETTIAPOOR	Etappah Naick	110	24,147 35 0	24,054 6 0	24,053 32 0	24,166 0 0	24,105 24 20
2. SHEVAGERRY	Varagana Ramah Vanien	103	28,888 32 0	33,482 12 0	36,666 24 0	27,777 0 0	31,703 24 0
3. WOOTAMALLY	Murdapah Taven	64	15,042 12 0	15,042 12 0	15,042 12 0	15,000 0 0	15,031 31 40
4. CHOCUMPUTTY	Vellengapooly Taven	55	15,042 12 0	15,042 12 0	15,042 12 0	15,000 0 0	15,031 31 40
5. PAREYOOR	Tombichy Naick	24	7,777 28 0	7,809 12 0	7,222 8 0	6,606 0 0	7,209 0 0
6. TALAVENCOTTAR	Indra Talaven	5	1,823 12 0	1,823 10 0	1,666 24 0	1,777 0 0	1,772 27 40
7. CADUMBOOR	Taddeja Talaven	14	2,735 24 0	2,700 4 0	2,222 8 0	2,666 0 0	2,526 6 0
8. PAUVALY	Avaluppa Naick	14	1,944 16 0	1,944 16 0	1,944 16 0	1,944 0 0	1,914 16 0
9. GOLLAPUTTY	Gyjaluppa Naick	9	2,807 18 0	2,751 17 0	2,822 8 0	1,944 0 0	2,431 14 60
10. YAILMURRAH	Yarra Chinnama Naick	20	2,388 32 0	2,388 32 0	1,944 16 0	2,222 0 0	2,236 4 0
11. ALLAGAPOORY	Retta Corry Vannien	7	615 12 0	615 12 0	388 32 0	666 0 0	571 20 0
ASSUMED POLLAMS, but NOT SEQUESTERED.		425	1,03,170 3 0	1,06,060 35 0	1,07,263 2 0	98,161 0 0	1,03,675 7 0
12. NADAVACOORCHY	Cootalla Taven	21	1,442 0 0	2,038 8 0	1,666 24 0	1,515 0 0	1,665 18 40
13. MANIACHY	Chockah Talaven	9	2,651 18 0	2,324 30 0	2,500 0 0	1,515 0 0	2,287 33 0
14. SOORUNDY	Shaulaya Taven	7	1,188 32 0	1,358 32 0	1,388 32 0	405 0 0	1,185 13 40
15. CHINNULGOODY	Edappah Naick	6	1,924 6 0	1,896 14 0	1,388 32 0	2,360 0 0	1,892 13 0
16. MAILMUNDY	Konjah Naick	9	2,725 9 0	2,725 9 0	1,500 0 0	907 0 0	1,964 10 40
17. AUTENGERRY	Raddanah Naick	6	2,412 10 0	2,344 36 0	1,944 16 0	2,670 0 0	2,089 10 20
18. SUNDEYOOR	Goluppa Naick	14	3,333 12 0	3,333 12 0	2,822 8 0	2,125 0 0	2,753 18 40
19. WOORCAUD	Shattoor Royen	1	-	-	-	5,675 0 0	5,675 22 0
20. SINGUMPUTTY	Nellacooty Taven	1	-	-	-	3,549 4 0	3,549 4 0
21. MANNARCOTTAR	Chingama Naick	18	3,020 20 0	3,025 0 0	3,111 14 0	3,480 0 0	3,432 22 67
22. AUVADY POORUM	Pooly Taven	3	3,099 40 0	3,015 24 0	3,055 23 27	2,117 0 0	3,046 39 69
23. SHATTOOR	Tappayaga Taven	85	28,984 24 0	24,221 20 0	18,998 27 27	24,318 0 0	29,542 15 76
24. SAPATOOR	Yera Camia Naick	1	8,200 0 0	8,654 24 0	5,149 38 15	5,971 0 0	7,110 38 40
25. COLLUNCONDEN	Y's India Taven	47	23,888 32 0	12,888 32 0	3,875 41 64	3,857 0 0	8,882 5 36
SEQUESTERED POLLAMS forfeited and given away.		4	388 32 0	355 20 0	277 28 0	-	407 12 53
26. PANJALUMCOORCHY		54	22,883 30 0	23,100 34 0	2,102 23 79	9,824 0 0	16,110 14 49
27. COLATOOR		104	22,883 30 0	21,395 18 0	-	23,477 0 0	22,716 36 0
28. CADULGOODY		40	1,188 32 0	1,389 30 0	-	2,081 0 0	1,580 9 25
TO BE SOLD.		40	4,170 48 0	6,116 28 0	-	4,239 0 0	5,517 40 53
29. YELLARUMPUNNY		133	30,949 16 0	18,801 28 0	-	29,697 0 0	29,815 1 78
30. COLLARPUTTY		70	9,379 12 0	9,379 12 0	-	7,193 0 0	8,984 24 0
31. NAGLEPOORUM		46	7,807 26 0	9,008 16 0	-	6,313 0 0	8,239 34 0
		171	27,084 28 40	26,496 24 18	-	7,954 0 0	7,722 9 26
		4,957	1,04,170 17 40	1,06,477 28 12	-	21,460 0 0	24,940 25 26

SPECIAL COMMISSION; DATED 5TH APRIL 1803.

9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.
Difference between Columns 6 and 7.	Amount of Peshcush prior to the Change of the Condition of the Pollams, or prior to Fusly 1209.	Per Centage of Columns 10 to 9.	Encrease of Peshcush recommended by Mr. Powney, but not settled.	Per Centage of Columns 12 to 13.	Peshcush settled by Mr. Lushington, for Fusly 1209.	Per Centage of Col. 14 to 8.	Permanent Jumma recommended by Mr. Lushington.	Difference between Col. 14 and 16.	Per Centage of Col. 14 to 7.	Per Centage of Col. 16 to 7.	Continued on the next page.
Column 6 more.	Column 6 less.				S. Pag ^a . F. C.		S. Pag ^a . F. C.	Col. 14. more.	Col. 14. less.		
S. Pag ^a . F. C.	S. Pag ^a . F. C.	S. Pag ^a . F. C.	S. Pag ^a . F. C.	S. Pag ^a . F. C.	95,562 36 61	-	94,733 0 0	-	-	36 10	
-	-	60,857 30 0	-	-	75,000 0 0	-	75,000 0 0	-	-	59 11	
-	-	50,000 0 0	-	-	1,70,562 0 0	-	1,69,733 0 0	-	-	-	
-	-	1,10,857 0 0	-	-	13,888 37 27	57 9	13,000 0 0	-	888 37	57 7 53 12	
112 10 0	-	6,208 32 0	25 12	9,313 12 0	16,668 28 0	52 9	16,000 0 0	-	668 28	60 0 57 9	
-	8,289 24 0	6,208 32 0	19 9	16,933 12 0	7,777 32 53	51 11	7,777 0 0	-	477 32	58 5 54 12	
-	42 12 0	4,525 20 0	30 0	6,773 12 0	7,777 32 53	55 13	7,300 0 0	-	388 37	58 5 52 8	
-	555 32 0	3,668 32 0	26 5	7,337 28 0	3,588 37 27	52 12	3,500 0 0	-	244 19	31 3 45 0	
-	556 0 0	2,851 14 0	25 2	3,702 28 0	555 23 27	31 5	800 0 0	-	268 28	31 4 41 4	
-	-	338 24 0	19 0	677 18 0	833 14 0	32 3	1,100 0 0	-	151 38	33 4 41 2	
110 18 0	-	564 16 0	21 13	846 24 0	619 4 53	33 6	800 0 0	-	111 0	57 2 51 7	
443 34 0	-	649 4 0	33 6	1,135 34 0	1,111 4 53	45 11	1,000 0 0	-	50 0	45 0 45 4	
-	0 16 0	649 6 0	26 11	973 23 0	1,000 0 0	44 11	1,050 0 0	-	83 38	16 10 30 0	
-	278 8 0	564 16 0	25 3	846 24 0	111 4 53	19 7	200 0 0	-	-	-	
277 0 0	-	60 14 0	10 8	225 28 0	54,263 3 26	-	52,527 0 0	-	802 9	2,535 8	
277 10 0	-	-	-	-	-	-	-	-	-	-	
1,221 14 0	10,322 22 0	25,279 30 0	-	48,766 32 0	874 37 27	52 7	874 0 0	-	-	37 1 57 11	
-	151 24 0	874 32 0	52 8	874 32 0	564 18 54	24 10	874 0 0	-	309 24	82 9 69 10 49 6	
-	985 0 0	564 16 0	24 10	846 24 0	282 9 27	23 12	200 0 0	-	-	47 2 55 1	
-	983 32 0	282 8 0	23 13	942 18 0	1,111 4 53	58 11	1,300 0 0	-	188 38	18 62 3 62 2	
971 10 0	-	942 18 0	49 13	1,128 32 0	564 18 54	28 11	564 0 0	-	40 19	57 6 39 14	
-	593 0 0	564 16 0	28 11	1,128 32 0	959 23 26	45 14	1,000 0 0	-	288 37	65 5 51 12	
-	274 1 0	959 20 0	45 14	959 20 0	1,388 37 25	50 6	1,000 0 0	-	-	2 15 65 3	
-	97 8 0	1,072 16 0	38 15	1,608 24 0	169 14 0	2 15	3,700 0 0	-	2,325 24	4 14 64 22	
-	169 12 0	174 16 0	4 3	254 0 0	174 18 54	4 14	2,300 0 0	-	77 14	56 14 60 0	
-	174 16 0	1,411 4 0	41 1	1,411 4 0	1,411 4 53	41 1	1,488 18 16	-	590 12	32 1 59 15	
-	853 14 0	680 6 0	22 5	1,360 18 0	8,180 25 53	-	14,670 37 38	-	6,863 33	372 17	
-	938 23 27	7,694 38 0	-	10,211 28 0	3,333 14 0	46 13	3,583 0 0	-	249 28	55 13 60 0	
971 10 0	4,876 18 0	2,822 8 0	39 10	2,822 8 0	3,217 14 0	36 3	2,582 0 0	-	635 14	81 6 66 15	
821 3 65	18 41 64	3,217 12 0	36 3	4,826 4 0	203 8 0	49 14	-	-	-	-	
-	-	203 8 0	49 14	7,851 20 0	6,753 36 0	-	6,165 0 0	-	249 28	635 14	
821 3 65	18 41 64	6,242 28 0	-	14,111 4 0	6,208 37 26	27 4	12,185 10 0	-	5,976 27	28 7 51 14	
-	-	584 16 0	35 11	584 16 0	3,217 14 0	35 11	1,046 0 0	-	481 24	18 12 53 5	
-	-	733 28 0	13 4	2,257 28 0	730 32 54	13 11	2,271 30 0	-	1,537 40	17 3 53 5	
-	-	7,506 34 0	-	16,933 6 0	7,507 4 54	-	15,502 40 0	-	7,996 7	-	
-	-	3,386 24 0	37 11	3,386 24 0	3,386 28 0	37 11	5,394 30 0	-	2,008 2	47 1 74 15	
-	-	3,668 32 0	44 8	5,503 12 0	3,668 37 27	44 8	4,734 28 0	-	2,065 23	58 1 74 15	
-	-	10,724 4 0	-	14,393 6 0	3,668 32 0	47 8	5,965 0 0	-	2,296 5	46 1 74 15	
-	-	98,156 8 0	-	-	10,724 18 53	-	16,094 6 0	-	5,369 30	-	
3,013 27 65	15 217 40 11	3,083,305 38 0	-	-	2,57,991 41 7	-	2,74,692 41 38	-	21,282 1	3,542 39	

Continued on the next page.

STATEMENT enclosed in Report of SPECIAL COMMISSION; dated 5th April 1803—continued.

1.	2.	3.	20.	21.	22.	23.	24.	25.	26.
NAMES of the POLLAMS.	NAMES of the POLIGARS.	Number of Villages in each Pollam.	Permanent Jumma proposed by the Commission.	Per Centage of Col. to 7.	Per Centage of Col. to 8.	Add Estimated amount of Revenue to be derived from the resumption of Saver, Salt, and Abkary.	Total Gross Revenue to be in future derived from the Southern Pollams.	Increase on the Peshcush, payable prior to July 1809, or Col. 10	Decrease in the Peshcush, payable prior to July 1809.
THE ZEMINDARY OF RAMNAD	Sathoputti Rance Mungle	2,152	S.Pag' F.C.	66 10	-	8,000 0 0	5,100 0 0	41,875 12 0	-
THE ZEMINDARY OF SHEVAGUNGA	Isevery Nautchiar	1,937	94,733 0 0	59 11	-	7,610 0 0	82,610 0 0	32,610 0 0	-
UNASSUMED POLLAMS OF TINNEVELLY:	Mootoo Vizia Ragonada	4,089	75,000 0 0	-	-	15,610 0 0	135,341 0 0	74,485 12 0	-
1. ETTIAPOOR	Gawoory wulla Worria Taver	110	1,60,733 0 0	53 12	53 12	833 14 0	13,833 14 0	7,624 24 0	-
2. SHEVAGERRY	Ettapah Naick	103	13,000 0 0	57 9	50 7	555 23 27	16,555 23 27	10,346 33 27	-
3. WOOTAMALLY	Varagona Ramah Vanien	64	16,000 0 0	51 13	51 1	555 23 27	8,332 23 27	3,817 3 27	-
4. CHOCUMPUTTY	Murdapah Taven	55	7,777 0 0	54 12	52 7	555 23 27	7,855 23 27	4,180 33 27	-
5. PAREYOOR	Vellengapooly Taven	5	7,300 0 0	52 8	47 8	555 23 27	4,055 23 27	2,204 9 27	-
6. TALAVENCOTTAH	Tombichy Naick	14	3,500 0 0	45 0	45 2	55 23 27	85 23 27	516 41 27	-
7. CADUMBOOR	Indra Talaven	14	800 0 0	41 4	42 8	55 23 27	1,155 23 27	591 7 27	-
8. PAUVALY	Taddeija Talaven	9	1,100 0 0	51 7	41 2	55 23 27	55 23 27	206 19 27	-
9. GOLLAPUTTY	Auvaluppa Naick	20	800 0 0	45 4	47 0	112 4 53	1,161 4 53	596 30 53	-
10. YAILMURRAH	Gyaluppa Naick	7	1,000 0 0	30 0	35 0	-	200 0 0	139 28 0	-
11. ALLAGAPOORY	Yerra Chinnama Naick	425	1,050 0 0	-	-	3,388 37 29	35,915 37 29	30,636 37 29	-
ASSUMED POLLAMS, but NOT SEQUESTERED:	Retta Corry Vannien	11	200 0 0	-	-	-	-	-	-
2. NADAVACOOCHY	Cootalla Taven	9	52,527 0 0	57 11	52 7	10 0 0	884 0 0	9 10 0	-
3. MANIACHY	Chockah Talaven	7	874 0 0	57 11	38 3	58 25 53	932 25 53	368 9 53	-
4. SOORUNDY	Shaulava Taven	6	874 0 0	49 6	16 14	-	300 0 0	-	82 8 0
5. CHINNULGOODY	Dodappah Naick	9	200 0 0	55 1	68 11	12 24 17	1,312 24 17	370 6 17	-
6. MAILMUNDY	Konjah Naick	6	1,300 0 0	62 2	28 21	109 40 9	673 40 9	109 24 9	-
7. AUTENGERRY	Peddannah Naick	6	564 0 0	59 14	47 23	20 27 10	1,024 27 10	65 7 10	-
8. SUNDEYOOR	Goluppah Naick	14	1,000 0 0	52 12	39 15	56 4 53	1,156 4 53	83 30 53	-
9. WOORCAUD	Shattoo Royen	4	1,000 0 0	65 3	65 3	-	3,700 0 0	3,530 30 0	-
10. SINGUMPUTTY	Nellacooty Taven	18	3,700 0 0	64 12	64 43	-	2,300 0 0	2,125 26 0	-
11. MANNARCOTTAH	Chinnama Naick	3	2,300 0 0	59 15	41 10	36 7 15	1,514 7 15	113 3 15	-
12. AUVADY POORUM	Pooly Taven	85	1,488 0 0	-	-	11 5 2	1,281 5 7	600 41 7	-
SHATTOOR	Teroovana Taven	3	1,270 0 0	60 0	50 5	33 15 22	1,498 8 4	7,376 20 4	82 8 0
SAPATOOR	Vera Camia Naick	47	14,670 0 0	66 15	29 1	380 36 37	3,596 15 22	774 7 22	254 17 43
COLLUNCONDEN	Valinda Taven	4	5 0 0	-	-	-	2,862 36 37	-	198 8 0
SEQUESTERED POLLAMS forfeited and given away:	-	54	6,170 0 0	-	-	394 9 39	6,564 9 39	774 7 22	452 25 43
PANJALUMCOURCHY	-	104	7,042 0 0	30 0	31 0	521 8 48	7,563 8 48	1,354 18 48	-
COLLATOOR	-	10	589 9 9	30 0	37 0	79 25 54	662 25 54	104 9 54	-
CADULGOODY	-	19	1,277 0 0	30 0	23 2	122 38 25	1,399 35 47	659 7 47	-
TO BE SOLD:	-	123	8,908 0 0	-	-	726 27 26	9,634 27 26	2,117 35 26	-
YELLARUMPUNNY	-	70	4,394 0 0	75 0	60 2	307 26 27	4,701 26 27	2,314 34 27	-
COLLARPUTTY	-	46	4,734 0 0	75 0	37 7	423 37 27	5,157 37 27	1,549 5 27	-
NAGLEPOORUM	-	171	5,963 0 0	75 0	77 4	361 4 53	6,324 4 53	2,657 14 53	-
Add, on account of Desha Cawel resumed	-	4,957	16,092 0 0	-	-	1,752 16 27	17,844 16 27	6,521 12 27	-
Office of the Special Commission, 5th April 1803.	-	-	21,581 15 23	-	-	-	2,29,682 25 23	1,21,911 40 71	534 33 43
GRAND TOTAL	-	-	3,44,082 25 23	-	-	-	55,000 0 0	-	-
E. E. Per (Signed)	-	-	-	-	-	-	-	-	-
J. HEDGSON, Secretary to the Commission.	-	-	-	-	-	-	-	-	-

Appendix, No. 28.

Extract from REPORTS respecting TALLIARY POLICE.

Extract from REPORT of Collector of SOUTHERN POLIGAR PESHCUSH;
dated 1st May 1800.

IN the instructions which I gave to my tehsildars in January last, for the assumption of the *desha* *cawel* privileges, I purposely made no allusion to the *tallum* *cawel*, having had no opportunity to gain information on which to found any system for its regulation or collection. The relative duties of these two services, the past and present situation of the persons performing them, would, I knew, be ascertained, at a very early period, from the representations on the spot; and as, upon the system to be adopted, greatly depended the future tranquility of the province, there could not be a stronger motive for proceeding with great caution, and with a thorough knowledge of the real situation of the several parties to be affected by it;—But as the disorders of the country will daily increase, until some measures be taken for their suppression, I cannot longer delay submitting, for your consideration, the draft of an advertisement, which I propose to publish, as the foundation of an efficient system of watching service throughout the country.

The power of the poligars has been so completely humbled, that the *tallum* *cawel* carrahs have no longer any dread of them; and from their interference, I have no apprehension of any serious obstruction to the well ordering of the watching service; but there are other circumstances, which, if suffered to take their course, would place the province in a greater state of confusion and insecurity of property and life, than it was in the plenitude of the poligar power. I refer to the injuries which the *cawel* carrahs, no longer protected by, or connected with, the poligars, receive from the *circar* servants, by the withholding of their *russoms*, and being made responsible for losses and thefts which have never happened.

Under the pressure of such injuries, it is obvious that men who have arms in their hands; who are well acquainted with all the lurking places in the country; whose line of duty favours nightly excursions, and to whom the hereditary office of protector, as well as their long connection with the poligar, has naturally given a spirit of enterprise and independence, will plunder and rob, rather than starve.

No vigilance, on the part of the Company's servants, exercising the duties of *desha* *cawel*, can prevent, nor would the whole military force in the province avail, against such secret and extensive depredation. To disarm them, would not be effectual; for a large bamboo with a piece of iron stuck on the top of it, is all sufficient for the purposes of robbery and plunder.

It would be certainly regular, that whatever measures were adopted to restore the *tallum* *cawel* carrahs to their ancient fees and privileges, could be taken in concert with his highness's manager; but the excessive weakness and corruption of the Nabob's administration, compels me to abandon the hope of co-operation. Where the *cawel* carrah is weak, his just dues (like the just dues of all others in the country, who have not the power of resistance) are taken for the benefit of the *circar* servants; and where he is strong enough to collect a few vagabonds to plunder the inhabitants, the monigars render his *russoms*, and participate in the fruits of his depredation.

These and other such acts of tyranny and injustice, have so confounded the proper right and duty of every man, that they are scarcely any longer known even to himself. It is from that reflection, that I have made this advertisement more detailed than may at first appear necessary; but my object has been, to make the people at large understand what duties they have a title to expect from the *cawel*gar, to soften the animosities subsisting between the inhabitants and the *cawel*gars, by showing that the past neglect and perversion of those duties, is not attributable entirely to the *cawel*gars; and to point out to them (for they require every such comfort) the benefits they may expect from the future faithful performance of the watching service.

To effect this object, by restoring the *tallum* *cawel* carrah to the intention of its institution, and the enjoyment of the fees and privileges justly due to that service, to the executors of the duty; it appears to me indispensable, that the *tallum* *cawel* carrahs should in future receive their *russoms* immediately from my servants, employed in the collection and service of the *desha* *cawel*, and be held accountable exclusively to the Company, for their conduct. If this arrangement receives your sanction, I anticipate the greatest benefits to the country from its adoption; and, on the other hand, no conviction is stronger on my mind, than that, so long as the *cawel* carrahs are liable to receive injuries (such as stated in this letter and its enclosures) from the *circar* servants, no peace can be expected in the province.

The silence which I have hitherto observed upon the affairs of the forfeited pollams, will not, I trust, expose me to any suspicion of inattention to this important part of my charge. Indeed I hope the diaries I have lately had the honour to submit, of my proceedings in those countries, will show that I have spared no pains to inspire the inhabitants with a confidence in the justice of government, to break the irregular habits of former *sharogars* and *peons*, &c. to render their labours, like those of the people, in general profitable to the Company.

Extract from REPORT of Mr. JOHN HODGSON, on TINNEVELLY; dated 24th Sept. 1807.

THE security of the persons of travellers and traders, which has followed from the assumption of the *cawelgy* from the poligars, from the punishment of the rebellious, and transfer of the country to the authority of the Company; can only be estimated by those who were witnesses of the previous scenes of insecurity, robbery, plunder, and murder.

Extract from REPORT from principal Collector of the CEDED DISTRICTS; dated 20th March 1802.

THE system of *cawelgy*, which pretends to make good, stolen property, is a kind of tribute imposed on government by its own feudatories, as the price of forbearing to oppose its authority; for it never fully indemnified losses, unless by the produce of robberies in another quarter. It furnished the *cawelgar* with the means of maintaining a greater force than he could possibly do from the resources of his own hereditary district; and this renders him more capable of contending against government, when he finds it convenient to revolt. The spreading of his adherents too over the country, to make his own collections of this tribute, impresses the inhabitants with terror, and gives him more sway over them, than the civil power; facilitates his depredations, by procuring him a perfect knowledge of the habitations of the men of property in every village; and enables him to single out for vengeance, whoever is hardy enough to accuse him or his agents.

It seems strange that it should ever have been believed, that any good could result from such an institution. Even if all thefts were made good, which never was the case, the contributions paid by the district to the *cawelgar*, were always more than the equivalent of this loss, and greatly exceeded any that would probably have been sustained, from ordinary thieves. In districts immediately under *cawelgars*, or in those adjoining to them, there is always the greatest number of robberies; and in proportion as they are more remote from such proprietors, are less common. The whole of the allowances granted to these men, can be regarded in no other light than as a fund set apart by government for the support of a number of seminaries for training regular thieves.

I resumed all *munny and nayel cawelgy*, on my first entering the country, on the principle of their having been formerly resumed by the Mysore government, and of the allowance naturally ceasing when the service was no longer required; and its abolition even, would undoubtedly contribute greatly to the security of property. If it is objected that there would be no means of apprehending thieves, or recovering stolen effects, it may be answered, that this would be fully as well executed by the common village *tallurs* and *amildars*' peons; because, by the change of system, the number of thieves would be lessened, and their concealment rendered more difficult. At present, it is among the *cawelgar*'s peons, that almost all thieves are sheltered; for it is to that body, that all the most skilful adepts belong, who therefore rob, as it were, under public authority. Though they are always suspected, when a robbery is committed, it is difficult to fix it upon any individual of the gang, not only from the dexterity in eluding discovery, which they have learned from long practice; but also from the dread in which the inhabitants stand of them; for were any person to inform against them, he would most likely be either robbed or murdered. But when the *cawelgars* and their peons are disbanded, there would be no safe refuge for thieves. They could only be concealed in great cities, of which there are none, in this part of India. The constitution of all villages is such, that no gang of thieves, nor even any single thief, could long remain undiscovered, in any of them. The potail, curnum, and other public servants, know every man residing within the limits of their village; and were any man to take up his abode in it, without any visible means of subsistence, he would attract their attention, and would be seized the instant that any robbery happened. Besides, thieves would then consist not of men who followed the profession by inheritance, and were trained to it, from their infancy; but of men who were driven into it, by want; and as they would be less expert, they would be so much more easily detected. It is not from solitary unconnected thieves, that any serious mischief can ever arise. It is only when they compose a fraternity, too strong for the civil authority, like the *cawelgar* and his peons, that they become formidable.

It may be urged, that if the institution of *cawelgars* had been found to be so detrimental, it would never have become so common; and would have been long ago suppressed. But it is to be considered, that *cawelgars* originally were in general rather self-created, during times of disorder, than appointed by the sovereign; that Indian governments are usually too weak and fluctuating, to give themselves much trouble about rectifying abuses; that the *cawelgars*, when established, could only be reduced by a military force; and that the foudar and other officers to whom that force was entrusted, being themselves every moment liable to removal, had no permanent interest in the prosperity of the country; and were therefore rather disposed to protect the *cawelgars*, for a share of their booty, than to expel them.

Many princes have no doubt seen the propriety of getting rid of them: but they probably had not the means of effecting it; for all native governments are little more than an assemblage of poligarships, under a superior chief, who though he has a general control over the whole, possesses very little authority, in the interior management of their several provinces. Hyder Ally was the only Indian sovereign we know of, who ever subdued all his petty feudatories, and was really master of his country. He knew all the advantages to be derived from *cawelgars*; and he thought it wise to abolish them.

The

The chief argument against such a measure is, that it would be depriving a great number of men of every means of livelihood, and turning them loose to rob the inhabitants; but this might be obviated by leaving the *cawelgar* a portion of his land, sufficient for his maintenance; and his peons, their lands, either in enaam, or at a low quit rent, either during one or more lives; and dispensing with all service.

Extract from Mr. THACKERAY's Report; dated 4th August 1807.

THE Ceded Districts have improved very much under the Company's government, in spite of bad seasons, in spite of a numerous population of turbulent peons, and in spite of many obstacles. About the great improvement, no doubt can exist; but whether this great improvement, be owing to the ryotwar system, or to the excellent police, or rather the complete establishment of the authority of government, some doubt may arise. It appears to me, that this excellent police, which has secured tranquillity, has been established by the proper administration of the ryotwar system; that all the ability of collector Munro, could not have produced it, under any other system; and that nothing but his ability, could have produced it so soon, under the ryotwar system.

Appendix, No. 29.

Extracts from REPORTS, as to the Difficulty of recovering ARREARS OF REVENUE, by the JUDICIAL PROCESS under RYOTWAR SETTLEMENTS.

Extracts from REPORT of principal Collector of Coimbatore; dated 30th Nov. 1806. THERE is great reason to doubt, whether all the benefits of its resources can be obtained from the Ryotwar Settlement, with a separate court of judicature existing at the same time; or that the collection can be made, with that regularity and promptitude, which might be otherwise expected.

The natives, even when conscious of the justness of their debts, it is well known, are always averse from discharging them, and ever seek delay. The disposition to that delay, which is seen daily in the proprietary zemindars in other districts, must be supposed inherent, in most individuals of the lower class: and when the case is applied to so many thousand ryots now holding pottahs, my apprehensions may not appear extraordinary. To cause a delay in the collections of a whole village, it is only necessary that one ryot proceed to the zillah court, to enter complaints, however frivolous, or engage in suits, to set aside his agreements with the tehsildar and monigar to cultivate. It will be difficult, under the multiplicity of business which must engage a zillah court, that summary decisions can be granted to the parties. The operations of the monigar must, in the interim, be suspended; and it appears a very probable consequence, that the government revenue cannot be regularly collected, in the pause which those suits may occasion.

It may further be expected, that much farther inconvenience will be felt, from the blunders and ignorance of the lower class of *revenue* servants, in regard to the Regulations; and with which, it will require some time before they can become acquainted. In a country where there exists so great a quantity of waste land as in Coimbatore, land, so far from being an object of request, must be tendered by the circar to the cultivating class, who consider rather that they are conferring, than receiving, a favour, in the acceptance. The Hindoo institution insisted upon the industry of their subjects, in order to add as much to the labour of the community, as the revenues of the state. The Mahomedan disposition left no alternative, for the slothful were obliged to pay, whether they cultivated or not.

Under the British government, every means of encouragement, by way of advances, persuasions, and the endeavours of the native servants, have been used, to the ultimate object of guiding their industrious labours, to the advantage of themselves, and the increase of the public revenue. Such as have been in the habit of seeing the lower class of ryots, must be sensible of the real necessity, of some hand to direct those labours.

The frequent release from their engagements which they have experienced, when they have suffered misfortune; has impressed the ryots with a general idea, that they may always expect it; as soon as it once comes to be considered as a right, every recourse will be had to litigation and delay, to avoid their fulfilment.

From this persuasion of being able to obtain a release from their engagements with our government, under the circumstances mentioned, many more ryots enter into them at the beginning of the season, than would be the case, were they conscious that the government dues would, without exception, be rigorously exacted. Many instances, however, usually occur, where the security is obliged to fulfil engagements entered into under such a persuasion, merely from the subsequent fault on the part of the ryot, whose indolence leaves him, without the means of acquitting himself of them.

If the country be at once disposed of by rent or sale, the farmer, or zemindar, can have no obstacle to the payment of his kists, equal to the difficulty Annany servants will experience in the collection: should the former fail in collecting within the stipulated period, it is generally in his power either to mortgage, or to dispose of such property as may answer the fulfilment of his agreements. It is scarcely necessary to say, that Annany servants have no such opportunity; and that if there be resistance to their demand, and the process served from a separate court, the collection of the amount must be delayed, until the process be

be gone through, from the case of a ryot paying five annas, to one paying 500 pagodas per annum.

THE Regulations for enforcing arrears, are too intricate for a native to comprehend: and the smallest deviation from the forms, entails endless disputes and heavy penalties.

XXVII. 1802, must be resorted to; and the same forms be gone through, with the ryot who pays a rent of six fanams, as with him who pays 1,000 pagodas. If the process is not enforced against each defaulter, as soon as he falls in arrear, the evil spreads; and those who are able, and those who are not, equally withhold their rent.

REPORT of BOARD of REVENUE;

And PROCEEDINGS of MADRAS GOVERNMENT, as to the measure of establishing TRIENNIAL VILLAGE LEASES, in the unsettled Countries; dated 25th April and 25th May 1808: and circular Instructions to the Collectors in consequence.

READ the following Letter from the Board of Revenue,—

To the Hon. Sir. G. H. Barlow, Bart. K. B. Governor in Council.

Hon. Sir,

Para. 1.—WE have the honour to, **acknowledge the receipt of the orders of government,** conveyed in Mr. Secretary Greenway's letters, dated 28th Nov. and 5th Dec. last, enclosing copies of the reports of Mr. Hodgson on **Coimbatore and Tinnevely.**

2. On some of the subjects discussed in those Reports, and referred for our consideration, we had anticipated the orders of the Honourable the Governor in Council, respecting them; and we adopted the necessary measures to enable us to comply with regard to others.

3. On the same occasion, we were directed to state our sentiments as to the expediency of changing the detailed system of revenue economy, which has now been prosecuted for several years in the new territorial acquisitions of the Company, with a view to the more complete developement of their resources; according to which system, the rents assessed by survey, were collected from each ryot by tahsildars, paid by the collectors of government; and to consult the propriety of substituting a plan of settlement, approximating more nearly to that of estates permanently assessed; of farming out the lands for a term of years, to men who should be interested in preserving and improving the resources of the country.

4. Our sentiments on this point, constitute the subject of this address. The topic, indeed, has been so amply and ably discussed on former occasions, that we now enter upon it with diffidence, and more from the necessity of obeying the commands, and procuring the orders of government, than with the idea of illustrating it, with new observations.

5. The provinces subject to the government of Fort St. George, with the exception of Canara, Malabar, and other districts, in which the traces of private property still existed when they came under our government, exhibited nearly the same system of landed property and revenue policy. The land was the property of the circar and of the ryots; the interest in the soil was divided, between these two; but where the circar share absorbed nearly the whole landlord's rent, the ryots possessed little more interest in the soil than that of hereditary tenancy.

6. The country was divided into villages. A village, geographically, is a tract of country comprising some hundreds or thousands of acres of arable and waste land ;—a village, politically, is a little republic, or rather corporation, having within itself, its municipal officers and corporate artificers : its boundaries are seldom altered ; and though sometimes injured, or even desolated by war, famine, and epidemical disorders, the same name, boundaries, interests, and even families, continue for ages.

7. The circar share, or land-rent, was generally received from paddy land in kind, at rates varying from 40 to 60 per cent. of the gross produce, after deducting certain portions distributed before the threshing commences. The share or tax of the circar from dry grain land, was generally received in cash, either at so much for a fixed measure of land, or so much for the same measure of land, but varying with the produce.

8. We have observed that the circar rent or share generally absorbed the whole net produce or landlord's rent, because, in bad years, a remission became necessary, and the assessment was in many places so heavy, that the circar officers were more fearful of losing what the present occupant paid, than hopeful to get more, from a new ryot.

9. There appears to be three modes of collecting this share of rent, which have existed prior to the introduction of the system of permanent rents.

10. Of the three former modes, the first is the *ryotwar kulkar*, or individual settlement:— the second is the *mouzawar ganganah*, or village settlement:— the third is the *jjarah*, *moottah*, *zemindary*, or farms of several villages.

11. Under the *ryotwar* settlement, the officers of government were supposed to settle and collect the rent from each farmer.

12. Under

12. Under the *mouzarwar*, the officers of government farmed out the lands of the whole village to an individual, who again sub-rented each field, and settled with each ryot; or to the community of the village, who settled among themselves, the land and rent they were respectively to occupy and to pay.

13. Sometimes, neither individual nor village rents were adopted; the circle farmed out tracts of country containing several villages, to great farmers, who were sometimes strangers, soucaris who had advanced money, or persons who made this kind of farming their profession. Sometimes, they were revenue officers of various descriptions, but generally termed zemindars. Sometimes, before the introduction of the permanent settlement, the ancient hereditary rents were annual, or for the period

14. Previously to the introduction of the permanent settlements, the zemindars were farmers of this description; because their cowles were annual, or for the period of a few years; because government, at its discretion, raised or reduced the amount of the tribute, and because government, when necessary, exercised the power of removing an obnoxious member of the family, or, on just cause, even the whole family, from the management of the zemindarry. These ancient zemindars however, as they were more permanently connected with the land, and less liable to removal, than mere farmers, were less oppressive in their exactions from the cultivators.

15. The government seeing the evils of these temporary settlements, introduced the permanent system of revenue, which was perpetuating the third system on an improved principle, by making the farm hereditary, and limiting the demand on the hereditary farmer of the revenue.

16. Because the zemindars, thus confirmed or created, have, in the new revenue and judicial Code of Regulations, been styled proprietors of their respective lands, some have supposed that the rights of the people, have been thereby impaired. But those rights, on the contrary, as we conceive, have been strengthened, rather than invalidated, by that code.

17. Among numerous papers which have been composed on this subject, we received, and have the honour herewith to submit, a Report from Colonel Munro, written a short period before his departure for Europe, in which he has proposed a new plan for the permanent settlement of the Ceded Districts.* Of this plan, we shall offer a concise account, without discussing all Colonel Munro's arguments for and against the permanent settlement hitherto established.

18. He begins with stating his opinion respecting the property in the soil; and we concur with him in thinking, that the government is virtually the proprietor in the Ceded Districts, and in other provinces where the circar demand has been raised so high as to absorb the whole landlord's rent; in fact, that a low rate of assessment, is the sole cause of actual property in land.

19. The Company, by the present assessment in the Ceded Districts, draw the full landlord's rent, which may be calculated, on an average, at 45 per cent. of the gross produce; but in order to constitute property in the soil, it would be necessary to remit such a portion of rent, as should reduce the demand of government, to about one-third of the gross produce.— This remission, which would amount to about 25 per cent. of the present survey rent, would give the persons constituted proprietors, such an interest in the soil, as might be justly termed landed property; viz.

produce	100.
present assessment, is	45.
	11 $\frac{1}{2}$.

Total gross produce	100.
Government rent, according to the present assessment, is	45.
Deduct 25 per cent. as the remission proposed	11 $\frac{3}{4}$.
Government share, or land-tax by the proposed assessment	33 $\frac{3}{4}$.
Government share of this plan for a permanent ryotwar settlement of the Ceded Districts, at the rate of assessment, with a still greater remission on the rate of assessment, on the same land, according to the proposed plan	25.

20. The principles of this plan for a permanent ryotwar settlement of the Ceded Districts, are to remit 25 per cent. on the survey rate of assessment, with a still greater remission on lands watered by machinery; to permit the ryot to retain or relinquish land, according to his circumstances; and to consider each ryot the absolute proprietor of the land he occupies, so long as he pays its revenue.

21. No remissions, for bad crops or other accidents, are proposed to be allowed. On ordinary occasions, should failures occur, which cannot be made good from the property of the defaulter, the village in which they happen, shall be liable, for the loss, to the extent of 10 per cent. additional assessment, but no further, on the revenue of the village. The waste land should be retained, as the property of government; and the rent, or, the land tax, of such as might hereafter be occupied, should be made by govern-

22. The waste land should be retained, and added to the public revenue.

23. The repairs of all tanks not rendered private property, should be made by government.—Tuccavi should be gradually discontinued; the village officers to remain, as heretofore, under the collectors; private creditors, who might distrain the property of ryots, should discontinue the public demands against such ryots, and give security for doing so, before they begin the distraint.

24. The plan proposed by Colonel Munro, for the settlement of the Ryots, should be adopted, and a settlement, on these principles, should be made, as soon as possible.

24. This is the outline of the plan proposed by Colonel Munro, for the settlement of the Ceded Districts. He then endeavours to show, by calculation, that a settlement, on these principles, would not only tend incalculably to invigorate the agricultural resources of the country, but would actually afford a greater immediate revenue to government, than the zemindarry system, formed on the principles of that already introduced into other districts. Colonel Munro shows, by a calculation to which we refer your Honour in Council, that a settlement, formed on the principle hitherto observed, in the Ceded Districts, would yield 10,24,050 star pagodas 10,24,050

25. Colonel Munro shows, by a calculation to which we refer your Honour in Council, that if a permanent zemindarry settlement be formed on the principle hitherto observed, it would amount to - - - - - star pagodas 10,24,050 - - - - - 11,15,600

If a ryotwar settlement be formed on the principle proposed, the amount of the settlement will be - - - - -

if the net revenue, which is immediately expected from either system, be taken as the basis, the charges incident to ryotwar, or to answer any mistake, will be - - - - - more - - - - - ten years hence, than

26. But even if the net revenue, which is immediately expected from either system, be reckoned the same, on account of the charges incident to ryotwar, or to answer any mistake in the calculation, yet still the zemindarry rent would be no more, ten years hence, than

11 A

- * For this Report, vide
t Appendix 31.

Appendix to the REPORT from The Select Committee on [No. 36.]

is at first; whereas the ryotwar would have risen, within that period, about three lacs of pagodas, from the encouragement which the remission would afford to agriculture.

27. It is the high assessment upon the land, which Colonel Munro justly considers the chief check to population. Were it not for the pressure of this heavy rent, population, he thinks, ought to increase even faster than in America; because the climate is more favourable, and there are vast tracts of good land unoccupied, which may be ploughed at once, without the labour and expense of clearing away forests, as there are above three millions of acres of this kind, in the Ceded Districts. He is of opinion, that a great increase of population, and consequently of land revenue, might be expected in the course of twenty-five years, from the operation of the remission. But a remission to a few zemindars, he apprehends, would not remedy the evil, nor remove the weight which at present depresses population.

28. Under the system proposed, Colonel Munro conceives that cultivation and population would increase so much, that in the course of twenty-five years, lands formerly cultivated, amounting to star pagodas 5,55,062, would be retrieved and occupied, together with a considerable portion of waste, never before cultivated. The extension of cultivation, however, would not make the farms larger, and thereby facilitate collection. The enlargement of farms or estates, is at present prevented, by the want of property: hereafter, it would be prevented, by its division.

29. This is the outline of Colonel Munro's plan, which is not less applicable to all the districts as yet unsettled, than to the Ceded Districts; and if the exigencies of government allowed of so great a sacrifice, as a remission on the present standard rents to the extent of 25 per cent or even of 15 per cent, we should consider the measure highly advisable, and calculated to produce great ulterior advantages. Indeed it would be absurd to dispute, that the less we take from the cultivator, of the produce of his labour; the more flourishing must be his condition.

30. But if the exigencies of government do not permit them to make so great a sacrifice;—if they cannot at once confer the boon of private property, they must be content to establish a private interest in the soil, as effectually as they can, under the farming system. If they cannot afford to give up a share of the landlord's rent, they must be indulgent landlords.

31. Under such circumstances, the transition from ryotwar to village-rents, as suggested by Mr. Hodgson, appears to us best adapted to secure the revenue of the state, and the prosperity of the country.

32. Our sentiments on this occasion, will equally apply to the reference made to us on the 30th April 1806, on which our opinions were required, with respect to some objections which had occurred to the establishment of large zemindaries in perpetuity, and with regard to arguments then advanced in favour of making the ryotwar system permanent.

33. In provinces newly subjected to the Company's government, whose resources had not been ascertained, where judicial tribunals had not been established, and where the collectors, unfettered by the restrictions of law, were free to follow their discretion in retrieving the energies of the country, and reforming the manners of the people, no policy could be better calculated, than that of ryotwar rents, for effecting a survey, classification, and assessment of the lands; for detecting alienations of revenue; frustrating the interested federacies of the inhabitants; emancipating the inferior, from the thralldom of superior ryots; developing the capacity of the country; and, by a firm and summary, yet a just and prudent mode of proceeding, remedying the inveterate abuses of the Mahomedan government.

34. This course of proceeding has been accordingly pursued, in all unsettled districts, from the periods of their acquisition, until the present time; and it is hoped that the objects above mentioned, have, by this time, been in a great degree, attained.

35. Whatever room there might be for a difference of opinion, as to the preferable policy of these two modes of revenue economy, anterior to the introduction of the constitution of internal government recently prescribed, as a general system, in these territories, it is unnecessary for us, as we imagine, at this time, to discuss.

36. Very strong reasoning has been advanced, in favour of each; but it occurs to us, that under the new code of revenue and jurisprudence, a plan has been propounded, with which the ryotwar mode of administration could not be brought to assimilate, and from which, it would be inconsistent, if not unsafe and impossible, now to deviate; for the difficulty, if not impossibility, of one collector being able to attend to all the legal formalities prescribed by the new code, on the various occasions, real or fictitious, which would occur for resorting to them, among the numerous inhabitants of an extensive province under ryotwar leases; the danger of delegating authority to uninterested, unfeeling, or perhaps corrupt tehsildars, the general incompetency of individual ryots to pay, in all seasons, the money rents assessed on their fields; the constant change of field occupants, and consequent probable deterioration of agriculture; the expense to the government, the trouble to the courts, the difficulty of collection, the interference with the private concerns of the cultivators, and with the public functions of the officers of government under such a detailed system; would, we apprehend, be found insurmountable embarrassments to a ryotwar mode of administration.

37. The village (Muzawar) system, is at least as old, as the age of Menu. That venerable legislator alludes to the disputes about village boundaries, just as they occur at present; and directs a space of 400 cubits wide, round small villages, and of 1,200 round large ones, to be left for pasture. This could not have been done, had land been exclusively private property; for in that case, the owner would have made the most of his land, and not left

left it waste, for the public use of the inhabitants; and boundaries of fields and farms, rather than of villages, would have been disputed.

38. Every village with its twelve *ayagandees*, as they are denominated, is a petty commonwealth, with the *mocuddim*, *potail*, *kapoo*, *reddy*, or chief inhabitant, at the head of it; and India is a great assemblage of such commonwealths. The inhabitants, during war, look chiefly to their own head inhabitant: they give themselves no trouble about the breaking up and division of kingdoms. While the village remains entire, they care not to what power it is transferred: on whomsoever it devolves, the internal management remains unaltered; the head inhabitant is still the collector and magistrate and head farmer.

39. From the age of Menu to the present day, the settlements have been made either with or through, the head inhabitant. When the revenue was thought to be high enough, and the head inhabitant agreed to it, he was usually left to settle with the ryots. If it was too low, and the head inhabitant objected to an increase, the *aumildar* settled with the ryots, in his presence. This system has stood the test of time; and as, under it, whole provinces have often been in a highly cultivated state, it must certainly be well calculated for the great object of promoting agriculture.

40. When the circar was moderate, and satisfied with a reasonable assessment, villages often remained for many years at the same rent; and the ryots knowing that no increase had been demanded by the circar, paid none to the *potail*; and by enjoying their land at a fixed rent, they were enabled to improve them greatly. In this case, the situation of the ryots was nearly what it would be under a permanent ryotwar settlement; but it had this great disadvantage, that the ryots had never any security for its lasting another year.

41. Under a village system, when once completely established, there could not be the smallest danger of internal disturbances, unless the country were over-assessed; a circumstance which, under any system, would excite discontent. The influence of the head inhabitant among the people, is much greater than that of a zemindar or poligar; and when he is not over-assessed, he will always exert that influence in favour of government, for he is properly one of its officers, and feels that he is of more consequence, and is more secure in the enjoyment of his rights under it, than under a zemindar.

42. A principal objection to village estates is, that the influence of the head inhabitants may be exerted, to the oppression or injury of the common ryots.

43. We trust, however, that the security provided by the law, is quite sufficient to shield the latter, from this danger.

44. We hesitated, whether to recommend a period of three or of five years. A farm for five years would encourage improvement; but a farm for three years, will not depress the spirit of agriculture, while it will admit easily of a transition to a permanent settlement, or to an extended term of lease.

45. The amount payable by each village, should be fixed on the average collections of former years, except in those districts where the survey rent has been completed, and can be depended upon. In such districts, the rent of the village should be fixed, with a reference to the payments under the survey rent.

46. We fully explained to government, on the 15th September last, the principles upon which Colonel Munro had completed the survey of the Ceded Districts. Where a survey has been conducted properly on those principles, it must be the best possible standard for assessment; because all the intellect, all the accounts, all the experience of the country, were drawn out to assist the collector in forming the survey. The rent was not fixed upon the supposed fertility and produce of the land, so much as upon what it had actually paid.

47. The chief advantage which we expect from the plan of village-rent, is facility of collection.

48. In other respects, the plan which we propose, is adapted to the customs of the country, and the constitution of a village, as we have described it.

49. The sum to be paid is fixed; the chief ryot is the renter, and the corporation of the village are left to settle among themselves, the land and rent which they are respectively to occupy and pay. In case of disputes, the collector in the first instance, if he cannot settle them, the court must decide, according to custom and the survey rent.

50. The most striking objections which have been urged against the zemindary system, cannot be made to this village settlement; because the advantages will not be diverted, from the land.

51. The chief cultivators will be the renters; and any advantages (and we hope the terms of the farm will be moderate enough, to allow of advantages) will go to increase agricultural stock.

52. Under a village-rent, we estimate that a considerable reduction of the charges of collections, will be found practicable; but we must also admit, that there will be a diminution of revenue, to a certain extent.—We hope, however, that, on an average of years, the revenue will rise, above the present amount.

53. The protection of the ryots, will be transferred to the Courts of Judicature; and we confide in the zeal of the judges for justifying our recommendation of a system, in which so much must depend upon the prompt and efficient administration of justice.

54. The observations of Government; but, on the whole, we hope that the defects and inconveniences of the judicial system, pointed out by Colonel Munro, may be remedied by the full consideration of Government; and the adoption of good judges, and especially by a liberal construction of the Regulations, and the adoption of an equitable, rather than a strictly legal, or formal rule of enquiry and decision in the civil courts.

55. As far as we may be allowed to speak on the administration of justice, and as every individual, still more a public board, entrusted with the immediate superintendence of the public revenue, has a natural privilege to discuss the question of right and wrong; to blame or to praise the administration of justice; to suggest improvements, and point out errors; we take the liberty to observe, that our system of courts compose one great Court of Equity:—that they are not to be confined, by narrow maxims; but should take an enlarged view, and be allowed a considerable latitude in their proceedings. Under a liberal construction of the Regulations, we think that able and zealous judges would soon find remedies for the inconveniences, and supply the defects pointed out, by Colonel Munro. Under this impression, we recommend a village-rent, because we trust the court will protect the body of the ryots from the oppression of the renters; and that under Section XII, Regulation XXVII, A. D. 1802, the zillah court will be able to give prompt redress.

56. For the foregoing reasons, we shall, with the permission of the Honourable the Governor in Council, exercise our discretion in establishing a lease village-rent, in the several unsettled districts, from the commencement of the ensuing Fussy.

We have the honour to be, Honourable Sir, Your most obedient humble servants,
Fort St. George,
25 April 1808.

(Signed) A. FALCONAR.
J. HODGSON.
W. THACKERAY.

Resolved, to acquaint the Board of Revenue, that as the foregoing letter recommends a considerable change in the system of revenue management, which has been lately observed at this presidency, the board have considered, with particular attention, the opinions which they have submitted on a question of so much importance to the prosperity of the country, and to the financial resources of the government.

From the great ability and success which distinguished the administration of the late principal collector of the Ceded Districts, the board concur with the Board of Revenue, in attaching weight to the observations of that officer, on the subject of this discussion; and as the Report of Lieutenant Colonel Munro appears, on the whole, to contain (according to his conception of the subject) a distinct view of the relative advantages of the two modes of settlement, which he has described in that paper, it is satisfactory to the board to be enabled to proceed to a decision, under a full knowledge of all the arguments which appear applicable to the question.

The board think it probable that a temporary ryotwar settlement, under the vigilant management of Lieutenant Colonel Munro, may have been attended with considerable benefit to the country, and in the advancement of the public revenue. But after the fullest consideration of the opinions stated by that officer, the board feel no difficulty in recording their conviction, that a permanent ryotwar settlement, on the plan proposed by Lieutenant Colonel Munro, would be impracticable, without incurring a sacrifice of revenue, incompatible with the demands of the public service; and even under such a sacrifice, the practicability of effecting a settlement of that nature in perpetuity, appears more than questionable.

The board observe, that the whole system proposed by Lieutenant Colonel Munro, involves a constant exercise of that domiciliary controul on the part of the officers of revenue, which it is a leading object of the permanent settlement to exclude. It is at the same time obvious, that Lieutenant Colonel Munro has not sufficiently appreciated the advantages of a zemindary settlement, which has been attended with great benefit, and to have been free from most of the objections supposed by that officer.

The board are disposed to impute, in a considerable degree, the partiality evinced by Lieutenant Colonel Munro, in favour of a ryotwar settlement, to the effects of long habit, and to the success with which that mode of management was attended, while in his hands; but independently of the immediate diminution of revenue, which a permanent ryotwar settlement would occasion, it is evident that there could be no adequate security for the future payment, even of the reduced revenue; and that the whole collections would probably, for a long period of years, continue subject to continued fluctuation, and to the heavy charges incidental to a detailed system of revenue administration.

The board observe, that considerable weight has been attached by Lieutenant Colonel Munro, to the advantage to be derived from the future improvement of waste lands, under the supposition, that it will form a direct augmentation of the public revenue. It has been however established, on the principles of the permanent settlement, that the government does not look to any advantage of that nature, beyond the general benefit of increasing the amount of the public taxes, in proportion to the increased resources of the country. In this view, the improvement of the waste lands, will be undoubtedly an object of great advantage; but the board are satisfied that the attainment of it, will be best secured under the operation of a permanent settlement, by removing as much as possible, any controul from the exercise of private rights; as the experience of all ages has sufficiently evinced, that the extension of population and agricultural improvement will be generally proportioned, to the degree in which these sources of national strength and wealth, may be freed from public restriction.

Under this view of the subject, the board have no hesitation in deciding, that the attempt to conclude a perpetual ryotwar settlement, would be improper, and probably impracticable; and as the board have great doubts whether even a temporary settlement of that nature, can in most cases be deemed desirable, particularly under the present system of judicature, it appears advisable that it should be entirely abandoned.

The board fully concur in the reasons which the Board of Revenue have stated in favour

favour of the measure of concluding a village-rent in the Ceded Districts, as also, in the other districts not permanently settled, for the period of three years. This mode of settlement, appears to accord with the long established usage of the country, to be compatible with its progressive improvement, to be adapted to the established system of internal judicature, and to have the advantage of facilitating the future introduction of the permanent settlement.

Resolved, accordingly, to authorize the Board of Revenue to carry into effect the measure which they have proposed on this subject, so soon as it may be practicable.

Resolved, to desire that the attention of the Board of Revenue may be in the mean time directed, to the preparation of the materials to enable them to propose an arrangement for effecting a permanent settlement at the end of three years, in the districts which may admit of the introduction of that system; and the board are willing to hope, that the system of village-rents now sanctioned, will afford the means of effecting an early considerable reduction in the charges of collection.

With respect to the observations of Lieutenant Colonel Munro, regarding the effects of the new system of judicature, the board trust that actual experience has sufficiently evinced, that the operation of the judicial regulations, is not liable to the most material of the objections which have been pointed out. It may be proper, however, to call on the collectors of the Ceded Districts, to report whether the inconveniences that have been described, have, or have not, been experienced, in that part of the country.

EXTRACT Proceedings of the Board of Revenue, at Fort St. George, the 11th of July 1808.

READ the following Letter from the Chief Secretary to Government:
To the President and Members of the Board of Revenue.

Letter from Government to the Board of Revenue, in answer to their Report on Triennial Village Leases.

Gentlemen,
1. I AM directed by the Honourable the Governor in Council, to acknowledge the receipt of your letter of the 25th ultimo.

2. As that letter recommends a considerable change in the system of revenue management, which has been lately observed at this presidency, the Governor in Council has considered with particular attention the opinions which you have submitted, on a question of so much importance to the prosperity of the country, and to the financial resources of the government.

3. From the great ability and success which distinguished the administration of the late principal collector of the Ceded Districts, the Governor in Council concur with you in attaching weight to the observations of that officer, on the subject of this discussion; and as the Report of Lieutenant Colonel Munro appears, on the whole, to contain (according to his conception of the subject) a distinct view of the relative advantages of the two modes of settlement, which he has described in that paper, it has been satisfactory to the Governor in Council to be enabled to proceed to a decision, under a full knowledge of all the arrangements, which appear applicable to the question.

4. The Governor in Council thinks it probable that a temporary ryotwar settlement, under the vigilant management of Lieutenant Colonel Munro, may have been attended with considerable benefit to the country, and in the advancement of the public revenue. But after the fullest consideration of the opinions stated by that officer, the Governor in Council feels no difficulty in recording his conviction, that a permanent ryotwar settlement, on the plan proposed by Lieutenant Colonel Munro, would be impracticable, without incurring a sacrifice of revenue, incompatible with the demands of the public service; and even under such a sacrifice, the practicability of effecting a settlement of that nature in perpetuity, appears more than questionable.

5. The Governor in Council observes, that the whole system proposed by Lieutenant Colonel Munro, involved a constant interference with the cultivators, and a constant exercise of that domiciliary controul on the part of the officers of revenue, which it is a leading object of the permanent settlement to exclude. It is at the same time obvious, that Lieutenant Colonel Munro has not sufficiently appreciated the advantages of a zemindary settlement, which has been proved by experience to have been attended with great benefit, and to have been free from most of the objections, supposed by that officer.

6. The Governor in Council is disposed to impute, in a considerable degree, the partiality evinced by Lieutenant Colonel Munro, in favour of a ryotwar settlement, to the effects of long habit, and to the success with which that mode of management was attended, while in his hands; but independently of the immediate diminution of revenue, which a permanent ryotwar settlement would occasion, it is evident that there could be no adequate security for the future payment, even of the reduced revenue; and that the whole collections would probably, for a long period of years, continue subject to continued fluctuation, and to the heavy charges incidental to a detailed system of revenue administration.

7. The Governor in Council observed, that considerable weight has been attached by Lieutenant Colonel Munro, to the advantage to be derived from the future improvement of waste lands, under the supposition that it will form a direct augmentation of the public revenue. It has been, however, established, on the principles of the permanent settlement, that the government does not look to any advantage of that nature, beyond the general benefit of increasing the amount of the public taxes, in proportion to the increased resources of the country. In this view, the improvement of the waste lands, will

Letter from Govern-
ment to the Board of
Revenue, in answer to
their Report on Trien-
nial Village Leases.

Resolutions of Board
of Revenue, as to the
introduction of Trien-
nial Village Leases.

Appendix to Vth REPORT from The Select Committee on [No. 30.]

will be undoubtedly an object of great advantage; but the Governor in Council is satisfied, that the attainment of it, will be best secured, under the operation of a permanent settlement, by removing as much as possible any controul from the exercise of private rights; as the experience of all ages has sufficiently evinced, that the extension of population and agricultural improvement, will be generally proportioned to the degree in which those sources of national strength and wealth, may be freed from public restriction.

8. Under this view of the subject, the Governor in Council has no hesitation in deciding, that the attempt to conclude a perpetual ryotwar settlement, would be improper, and probably impracticable; and as the Governor in Council has great doubts whether even a temporary settlement of that nature, can in most cases be deemed desirable, particularly under the present system of judicature, it appears advisable that it should be entirely abandoned.

9. The Governor in Council entirely concurs in the reasons which you have stated in favor of the measure of concluding a village-rent in the Ceded Districts, as also in the other parts to accord with the long established usage of the country, to be compatible with its progressive improvement, to be adapted to the established system of internal judicature, and to have the advantage of facilitating the future introduction of the permanent settlement. The Governor in Council accordingly authorized you to carry into effect the measure which you have proposed on this subject, so soon as it may be practicable.

10. The Governor in Council desires that your attention may be in the meantime directed, to the preparation of the materials, to enable you to propose an arrangement for effecting a permanent settlement at the end of three years, in the districts which may admit of the introduction of that system; and the Governor in Council is willing to hope, that the system of village-rents now sanctioned, will afford the means of your affecting, an early and considerable reduction in the charges of collection.

11. With respect to the observations of Lieut. Col. Munro, regarding the effects of the new system of judicature, the Governor in Council trusts, that actual experience has sufficiently evinced, that the operation of the judicial regulations, is not liable to the most material of the objections which have been pointed out. It may be proper, however, to call on the collectors of the Ceded Districts, to report whether the inconveniences that have been described, have, or have not, been experienced, in that part of the country.

Port St. George,
May 25th, 1808.

I have the honour to be, Gentlemen, Your most obedient servant,
(Signed)
G. BUCHAN, Chief Sec. to Government.

Resolved, under the authority conveyed in the foregoing letter, that orders be issued for discontinuing the system of annual settlements with individual ryots, in those districts wherein that system continues to have effect, and for establishing, in its stead, village-rents on lease, for a term of three years.

The collectors having before them, the accounts of the extent of cultivation, of the jumma, and of the actual collections of each village, for a series of years past, will not, it is presumed, experience any difficulty in determining an adequate, moderate and equitable rent; at the same time, in the correct and successful application of these data, much will necessarily depend on the judgment and attention of the local authorities.

The amount of the rents, when determined upon, must be understood to be payable under all circumstances, extraordinary calamities excepted; in which case, remission may be necessary to a certain extent, and will be granted, at the direction of government, but not until after a full and satisfactory enquiry shall have been made, and authority obtained for the purpose.

It may occur, in particular villages, or perhaps in particular talooks, the effects of adverse seasons, or other contingent calamities, may have been experienced, in so extraordinary a degree, that the accounts of former years may not furnish a result sufficiently favourable, to be adopted as the basis of a rent on lease; while the means of the people, under such circumstances, would not be likely to ensure the due discharge of a rent on higher terms, even should they be disposed to accede to it.

The collectors, in such cases, will be permitted, if they should deem it advisable, to make the rent progressive, to defer the lease, to limit the term of their engagements to one year, concluding them either with the ryots of the villages, collectively, or individually, as before, and upon such conditions as may appear to them, to be best calculated to guard against any unnecessary sacrifice of revenue.

After the engagements for the rents on lease shall have been concluded, the execution of all ordinary repairs for the security of the revenue will be left to the renters; but repairs of magnitude, or new works calculated to increase the revenue, will, when found to be necessary, be undertaken at the expense of government, on due consideration of the advantages to be expected from them, and on the condition of a proportionate increase of rent.

It is presumable that the village renters in general, will be readily disposed to enter into agreements of this nature, tending, as they must, to the mutual benefit of themselves and of government; but should they refuse, in any case, to advance their rent, in an equitable proportion to the projected expenditure, and expected advantages, such works must then necessarily be deferred, and others executed in villages, whose renters may be more reasonably disposed.

It is desirable, in the districts where the right denominated merassee right, is understood to exist, that the rents should, in every practicable case, be concluded with all the merassadars of the respective villages, and that they should be, jointly and separately, responsible for the amount; it being at the same time understood, that the personal and real property of individuals defaulting for their proportion of the rent, is in the first instance, liable for the balances.

Resolutions of Board of
Revenue, as to the for-
mation of Triennial Vil-
lage Leases.

balances, and the difference only (in the event of their property being insufficient to answer the demand) to be made good, by the other merassadars of the same village, under their joint agreement with the circar.

In cases where any of the merassadars may refuse to accede to reasonable terms of rent, the collectors will, at their discretion, enter into engagements with one or more merassadars or should the whole of them refuse, the collectors will, in such case, conclude engagements with any other individual, though he be not a merassadar, who may be willing to undertake the rent, or he will make the rent ryotwar. It should, however, be an object with the collectors to avoid giving occasion to future complaint on the part of any merassadar, of having been refused a share in the rent.

In districts where merassee right is not understood or defined, the collectors will have no difficulty in determining to whom the rent should preferably be granted, such as *Potails*, *Mahajens*, *Nantumcars*, *Gours*, *Kadeem*, *Kanpours*, &c. by whichever of these names the heads of villages, in the various provinces, are distinguished, and even to the common resident inhabitants, in preference to strangers. *Pycarries*, whether *oolcoodie* or *paracoodie*, cannot be considered to have a right to a share in the rent, without the consent of the head inhabitants, as above described; but may be admitted, in all cases where these inhabitants may not object to their admission.

In all cases, with whomsoever the rent may be concluded, pottahs must be issued by the renters to the cultivating ryots, for their mutual security, against loss on the one hand, and oppression on the other.

The system of village-rents, has been recently introduced with advantage in Tanjore, and in the districts of Dindigul and Madura; and as the muchelkas taken from the renters in these districts, may in some degree, serve as a guide to others, it is resolved to circulate them for that purpose; it being fully understood, that it is not the intention of the board to confine the collectors to the observance of these, or any other forms in particular, farther than may be consistent with the general principles prescribed.

In the opinion of the board, it is desirable that the process for the recovery of balances, as also all prosecutions which may hereafter arise, with relation to the rent, should be grounded chiefly on voluntary agreements of this nature, preferably to the promulgation of any general regulations; because there is much difficulty in providing, by a general regulation, for the various local peculiarities; while it cannot be doubted, that agreements of the nature adverted to, bearing the signature of the parties, would be received as evidence of their engagements, and be binding upon them; the collectors will also, by these means, be enabled to provide, in separate clauses, for any special conditions which may be required from the inhabitants of any particular village, regarding the distribution of water, partial repairs, and for any other object of the like nature.

The board have only further to remark, that the establishment of village rents on lease, will not preclude the prosecution of the survey, or equalization of the rates of assessment, to a conclusion, in districts where that work may not have been already completed; but lest any obstacles might be opposed by the leaseholders, it may be proper to provide for this object, by a separate clause in all the muchelkas, binding the renters not to exact a higher rate of assessment from the cultivated land, than that fixed by the survey; or where there has been no survey, higher rates of warum or of teerwa, than that taken by the circar in Fusly 1217; but there is no occasion to restrict the renters from reducing the rates of assessment of warum or of teerwa, where they may find it their interest to do so.

The board will furnish the collectors with separate orders respecting the duties to be required from curnums, during the lease. It is desirable that the board should have the means of judging of the equitableness of the rents concluded by collectors. Collectors will accordingly prepare, for transmission to the board, as soon as may be in their power, statements in books, of the actual collections, from each village in each talook, from the date of the acquisition by the Company, of their respective districts.

(No. 1.)—Form.—Translation of a Muchelka, taken from all the Merassadars of the Village of _____, authorizing the principal Merassadars thereof to act as Kariakarems, do hereby appoint _____, principal merassadars of our _____, and authorize _____, and _____, to proceed to the cutcheree of the principal collector, and perform such agreement, or muchelka, regarding the jumma-bund settlement of our village, from Fusly _____, being three years, as may be required by the circar _____; and we do hereby bind ourselves to agree to any amount for our _____ village, that may be settled by them, personally with the circar, and to act accordingly. We give the muchelka with our free will and consent: in witness whereof, we hereunto set our signature.

(No. 2.)—Form.—Translate of a Puttiam, or Cowle, _____, Renters of _____ Village, in the Talook of _____, having jointly and severally agreed to rent the _____, and the hamlets under mentioned, dependent thereon, for three years, viz. Fusly _____, and _____; and _____, having thereby, jointly and severally, become liable to the profit and loss arising therefrom, _____

Appendix to Vth REPORT from The Select Committee on [No. 30.]

therefrom, and responsible for the amount rent of each year, you engage to abide by the conditions of this your written *mochelka* to the Company.
 2. "Your rent consists of the village
 3. "For the above village and hamlets, you bind yourselves and your heirs to pay the circular, the following rent per year, according to *kistbundy* annexed.

" For Fusly	-	-	-	-	S ^t P ^a	F ^a	C.
" Ditto	-	-	-	-			
" Ditto	-	-	-	-			

4. To ensure the circular against any loss, by your failure in the afore-mentioned monthly payments, you will engage to pay interest for arrears, at the rate of one per cent. per month; as also, all charges the circular may incur, in realizing the rent from your under-tenants, according to the Regulations provided for the collection of arrears from revenue defaulters.

5. In order that there may be no cause for dispute between you and your ryots, you will engage, according to the Regulations, to issue pottahs and receive *razenamahs*, either for *warum* or for *teerwah*, from each individual paying rent to you. You are aware that unless such agreements exist, your demands for rent are illegal; and that, on reference to the *zillah* court, your complaints will not be recognizable.

In addition to the penalty prescribed by law, you will bind yourselves to pay a fine to the circular, of 24 star pagodas, in every instance where it can be proved that your rents have been collected, without previously issuing pottahs, and receiving *razenamahs* from each individual ryot. The fine to be realized from you, the same as an arrear of revenue, as enacted by the Regulations.

6. You will further engage to make no collections from the under ryots, on any account whatever, but the amount specified in the puttion. Should it be proved that you have acted contrary to this your engagement, you will bind yourselves, not only to refund such additional receipts with interest, but also to pay a fine to the circular, of 24 star pagodas, for every offence: for this purpose, the collector will establish an early investigation into the actual collections of the village, and compare them with the puttions given by you to your ryots. The fine to be realized from you, the same as an arrear of revenue, according to the Regulations.

7. The charges on account of *warukom* and *murramut*, required in the village and hamlets under your rent, shall be defrayed by you; but as the repairs of all extensive works can only be accomplished by the circular, you will then apply for assistance.

8. As the *woolom manum* is fixed, you will allow to each *enaunder*, his *enauum*, as has been continued and entered in the circular duffers; receive from each a receipt, and employ them in their respective duties. Whenever they act improperly in the circular concerns, you will state the same to the circular, prove their misconduct by two good witnesses, and abide by the orders given: you are not to dismiss any of them, without authority.

9. You will engage to deliver to the *naut eurnum*, all and every account connected with your village, &c. and to furnish the circular with such accounts as may be required.

10. You will engage to continue the *davadayem*, *brumadayum* and *chillury manumums*, as hitherto, to the present possessors of those *enauums*, and to receive their receipts. In the event of the death of any *enaunder*, to whomsoever the circular shall deem proper to grant a *sunnud*, as rightfully entitled to the *enauum* of the deceased, you will grant it to such authorized person accordingly.

When an *enaunder* dies, you will report the same to the circular, within three days: you are not to suppress the report, or either grant the *enauum* of your own accord to any other person, or secure it to yourselves.

Should you have acted contrary to this engagement, and it be proved, you will not only be answerable to the circular (or to the person rightfully entitled to the *enauum* in question) for the revenues thereof, with interest due thereon, but also submit to such fine as may be imposed on you, for such violation of your engagement.

11. In the event of failure to discharge the amount of your rent, you will bind yourselves to become liable to all the penalties prescribed by law, for revenue defaulters, under written engagements to the circular. Should an arrear of revenue be due from you at the expiration of the first (or any succeeding) Fusly, it shall be at the option of the circular, to give the rent to another person, and you will bind yourselves to be responsible (under the penalties of the law, for revenue defaulters) to be answerable for the loss, should any occur, between the first and second amount rent.

12. For every payment made by your ryots, you will engage to pass receipts immediately under the hand-writing of the *naut eurnum*, and countersigned by you; and you are bound to pay your rent to the circular, in no other coins but those fixed under mentioned.
 (Enter the coins, and their relative exchange.)

13. Should a ryot refuse to come to a settlement with you in the proper season, for the occupancy of land, you will obtain a document showing his reasons, attested by four respectable witnesses, and deposit it with the *eurnum*; and you shall then either make over the land in dispute, to another inhabitant of the village, or retain it, under your immediate cultivation. This circumstance, whenever it occurs, you will report to the *teasildar*, within three days. The responsibility of this measure rests with you, and you will be answerable to the *adawlat*, for any infringement of the Regulations. At the same time, you will engage not to demand a higher *teerwah* for lands under cultivation, than was established by survey; in consideration whereof, you are declared at liberty to make such arrangements with your ryots, for the cultivation of all waste lands, as you may mutually agree on.

14. As

14. As the welfare and prosperity of the ryots placed under your protection by the present engagement, demands a strict observance of every clause of the foregoing *mochelka*, you will consider the circular to be authorized, by this your agreement, to remove you from the situation of renters, should it be established, to the satisfaction of the collector, that you have wilfully neglected to obey the terms of your *mochelka*: and you will further bind yourselves to consider the judicial regulations, as the sole guide of your conduct towards your ryots, as well as all other regulations which hereafter may be enacted by government. Should the ryots of your village, fail to pay the demands on them according to *kistbundy*, after the 30th of the month, you are authorized to cause the property of such ryots to be distrained, according to regulations, and sold by the commissioner for the recovery of the arrears.

Ordered, That the foregoing proceedings of the board, relative to the substitution of village-rents on lease, in lieu of the system of annual settlements with individual ryots, be transmitted to the different collectors.

The board do not deem it to be necessary to enter at length into an exposition of the reasons which induced them to recommend, and government to approve, the change of system proposed. It may be proper, however, to state, that the measure has been greatly influenced by considerations connected with the established system of judicature, to which the ryotwar mode of administration could with difficulty, be brought to assimilate.

The principal objection which has been urged against village-rents, is, that the influence of the head inhabitants may, under that system, be exerted to the oppression or injury of the common ryots; but when the measures are considered, which have been already taken for securing the demands on the ryots; the precautions which will continue to be used for securing them against exaction, by the issue of pottahs; the additional security which the courts afford, and the appointment of commissioners, which the board hope will soon take place, aided by a vigilant superintendence on the part of the local officers of revenue:—All these circumstances considered, the apprehensions of danger from oppression, are, in the opinion of the board, very materially diminished.

Neither is the system of village-rents, as some have supposed, incompatible with the progressive improvement of the country and increase of revenue. On the contrary, the principle of the system, evidently holds out great advantages to the renters, and to the ryots, from the extension of cultivation during the lease: advantages to which government must, in all cases, ultimately partake, and in many cases, immediately, where that effect may be produced, by means of public assistance, in the execution of repairs.

Although in the foregoing proceedings, the principle is laid down, that the public aid, when afforded, should be repaid, with a proportion of the advantage resulting from it, it may possibly be found to be advisable, in certain situations, that the ordinary aid of *tuccavy* and *maramut* should not be discontinued altogether, even though unattended with any immediate return. In short, the collectors will observe, that the transition proposed, from ryotwar to village-rents, upon the principles which have been stated, by no means involves a dereliction of the fundamental principles of the former system of management; the change is calculated chiefly to diminish the detail of interference with the private concerns of the cultivators, to give an additional impulse to industry, to approximate, by means of this change, to the formation of estates on permanent rents, and especially to induce a greater facility of collection and consequent reduction of charges, on that account; to which latter object, their particular attention will be directed.

In all practicable cases, it is desirable that the issue of *tuccavy* should be made with caution; and not without satisfactory evidence of its necessity.

They will observe, from the foregoing proceedings, that a discretionary authority is granted to them, to defer the establishment of a lease, if they should deem it to be advisable; but in the opinion of the board, the exercise of this discretion needs not to be resorted to, unless in very particular cases, because the same end may generally be attained by means of a *russud*, or progressive increasing *jumma*, in each year of the lease.

On any point of doubt or difficulty, connected with the introduction of the system of village-rents, they will consult with the board; and it is necessary that the arrangements which they may conclude, shall not be considered final, until they may have received the board's sanction.

Ordered, That the Forms adverted to in the proceedings foregoing, be transmitted to the several collectors.

With reference to the concluding paragraph of the chief secretary's letter, which it is agreed to forward to the collectors in Bellary and Cuddapah: Ordered, that their attention be called to Colonel Munro's Report, dated 15th August 1807; and that they be desired to state whether the inconveniences which are there described, as connected with the operation of the judicial regulations, have, or have not, been experienced; and if they have, to what extent.

The collector in the northern division of Arcot, will understand these orders as extending to the district of Satewaid, in common with the rest of the unsettled districts under his management.

If any offer could be obtained from an unobjectionable person, to take the estate of Cuddalore, at the permanent rent proposed by the board, the board would be disposed to grant it, without the purchase *puzzerana*; but otherwise, the collector in the southern division of Arcot, will consider the orders for establishing village-rents, as applicable to this part, in common with the rest of the districts under his management.

Appendix, No. 31.

DOCUMENTS illustrative of the Question,—Whether ZEMINDARY or RYOTWAR SETTLEMENTS are most expedient to be adopted, as a permanent System, in the unsettled Provinces subject to the Presidency of Fort St. George.

[Fide Extract from REPORT of Collector of POLIGAR PESCHUSH; dated 29th December 1800; inserted in Appendix, No. 23.]

Extract from REPORT of Collector of DINDIGUL; dated 31st March 1800.

THE resolution of government to dispose of the proprietary right in the circar lands, by sale, according to the manner and amount specified in para. 58*, I conceive to be generally impracticable, from the poverty of the description of people they expect to become the purchasers; as well as from the objection these very people would have, to purchase a proprietary right, in what prescription had already made their own.

The Nautuncars certainly consider the farm they cultivate, as their own property; and no government, save the Mussulman, appears to have considered the soil its own, or itself at liberty to deprive the inferior subject, at its will. In forming the present benevolent system, this solitary precedent surely will not operate as an example to act upon; but where no written document is found, what has been known, as usage, will be established, as law. This would confirm the prescriptive right of many industrious natives to the lands they have long occupied; and be the certain means of making them comprehend, whence these advantages were derived.

Extract REPORT of Major MUNRO, principal Collector of CANARA; dated 9th November 1800; containing his Sentiments on the PERMANENT SETTLEMENT of that Province.

Para. 17.—After having given my sentiments as to the amount of the assessment that ought to form the basis of the Permanent Settlement, it now only remains to offer a few observations on the mode which it would be most eligible to follow, in dividing the country into estates, so as both to promote improvement, and ensure the collection of the revenue. In countries where private property in land is unknown, because the whole is the property of government; and where the general poverty of the cultivators, disables them from making any improvements; the dividing the land into estates of about five or six thousand pagodas, public rent, and giving them away, or disposing of them for a price to men of property, where such can be found, may possibly have some advantages; but in Canara, where almost all land is private property, derived from gift or purchase, or descent from an antiquity, too remote to be traced; where there are more title deeds; and where the validity of these deeds have probably stood more trials, than all the estates in England; great proprietors cannot be established, without annihilating all the rights of the present landlords; nor do I believe that, by any arrangement for placing a number of small estates under the collection of one head landlord, any facility in collection, or any security for revenue, would be obtained, that may not be obtained, from letting the estates remain, as they now stand.

It may be objected, that the smallness of estates, involving as a consequence, want of property, incapacitates the owners from bestowing upon them the due degree of culture, and subjects the public revenue to frequent failures; but I am convinced that these objections, are groundless. If we wish to introduce a system that shall be permanent, we must consider not only what the state of property now is, but also what it is likely to be hereafter. The benefits expected to result from the formation of large estates, are, no doubt, the saving of detail in accounts; the improvement of the country; and the security of revenue, from the lands being in the possession of a few wealthy owners, instead of a great number of wealthy cultivators. Supposing that the system of great estates, does really produce all these advantages, they can only be temporary; for where there are no entails nor artificial restraints on the transfer of land; where there are no exclusive rights of primogeniture; where the progress of population is urged on, by early marriage and abundance of food; and where it is common to supply, by adoption, the want of children; every great estate must in a short time, be divided into a number of small ones. A widely extended division of property, is the point to which things are of themselves, continually hastening, and to which, they must finally arrive, unless obstructed by violent regulations. Superior industry, several successions concentrating in one person, or other causes, may keep up a few large estates; but such instances will be rare, and will bear no comparison to those of the small ones, which will be continually formed, by the operation of unrestrained transfer, and of division among all the sons of every succeeding generation. Small estates may therefore be considered, as the arrangement of nature. To think of dividing Canara into great estates, would only be attempting to carry it backwards, a century or two; and forcing it from that state to which, it must again inevitably return. The effect of the Bengal system on the provinces of the Coromandel coast, and probably on Bengal itself, will be no more than, after a long course of time, to make the condition of the great body of the inhabitants, that which those of Canara, now is.

With

With respect to the expediency of having great substantial landholders, who may be responsible to government for the revenue, there seems to be no reason to conjecture that it might not be collected, with equal ease and regularity, from small proprietors. A tyrannical government has drained the resources of this country, and left the inhabitants less able than they formerly were, to cultivate their lands; but the same evil, would have taken place, and in a much greater degree, had the lands been divided among great owners of estates, of from five to ten thousand pagodas each; because it would have been much easier to have impoverished the country, by extorting an exorbitant assessment from a few who possessed all its wealth, than it would have been, had it been divided among a multitude of small proprietors. Though there can be no very rich owners where estates are small; yet the aggregate produce of the land may be, and probably always is, greater than when the whole belongs to a few principal landholders; and government have therefore, a greater fund as a security for their revenue.

It may be said, that there must be a certain limit, beyond which, estates cannot be subdivided, without leaving so little surplus a rent, as to be insufficient for the subsistence of the landlord, and that he would then be forced to withhold a part of the public demand, in order to make up the difference. Should such case ever happen, the remedy might always be found, in selling the estate: the very existence of the case, however, supposes a fullness of population, not likely to be soon experienced, and which, if it were, would compensate in a thousand ways, for such accident.

The division of lands in Canara, however it may have affected individuals, does not seem ever to have injured the public revenue. Though it has no doubt sometimes reduced the accendants of independent landlords, to the rank of tenants, and even of labourers: it has most likely, by employing more labour, increased the gross produce of the soil: it has not disabled the owners from providing for every expense which the best cultivation requires. It has diminished their property, but it has also, in the same proportion, diminished the lands which they are to cultivate with that property; and by confining their personal management to a narrower space, it has rendered it more efficacious. The wealth accumulated in the hands of great proprietors, may be supposed to enable them to undertake extensive improvements; and to carry on agriculture with a spirit, beyond the power of petty landholders; but even allowing, what may be doubted, that the wealth of a great landholder is greater than the aggregate wealth of a number of small proprietors, whose estates together are equal in extent to his, it is not likely to be so productive; for it never can be managed with either so much skill or economy. Whatever superiority he may have over them in fortune, is more than counterbalanced, by the deep interest which every one of them feels, in looking after his little spot; and by the unremitting attention which both his attachment to it, and his necessity, impel him to exert, in order to extract from it, its greatest possible produce.

The expenses of Indian, must not be measured by those of European husbandry. Exclusive of tanks, there is hardly any expense which may not be defrayed, by the smallest, as easily as by the greatest proprietors; and even tanks themselves are unnecessary in Canara. The small estates are in general better cultivated than the great ones; and their owners are as regular as the great owners, in discharging their kists. Among the numerous instances which have come before me, of their having been violently dispossessed of their lands, or of their having fled and left them waste, on account of balances under the late government, there is not one, in which these balances can fairly be attributed to the rent alone, nor in which they have not arisen, from fines, anticipations, and other acts of oppression. In whatever way I view the question of great and small proprietors, I am perfectly satisfied that the preference ought to be given to small ones, and that government ought to make its settlements, immediately with them. Under such a system, the gross produce of the country will be greater, and the collection of revenue will be as regular, as under that of great landholders. Men who have been accustomed to see the frequent failures among the lower classes of farmers, in other parts of India, will not readily admit that a mass of small proprietors can be punctual; experience, however, in this province, has demonstrated, that the regularity of payment is not affected, by the smallness of the estate.

Though my own opinion is decidedly in favour of small proprietors; yet as government have determined to introduce every where, the system of Bengal permanent settlement, it becomes my duty to point out in what manner it may be accomplished, in Canara.—It is evident, that as the lands of Canara have for ages been private property, that we are not at liberty to make the same disposition of them, as might be done where they belonged to government. If it is argued that no such difficulty has occurred in Bengal, it may be answered, that the landed property of Bengal is most likely, of a very different nature from that of Canara, which is both more antient and more perfect than that of England; because it is more widely diffused, and less clogged with conditions. If in Bengal, the circar grants of enaums are for lands, and not for money; and if the lands are held by a few great, instead of a multitude of small proprietors; it may with certainty be pronounced, that its landed property is of modern date, and that it is an usurpation of revenue-officers and head inhabitants together. The very circumstance of the existence of such a property, having been doubted, is a strong argument against its being of long standing. No man who has ever been in Canara, can ever entertain any doubt with regard to its land, being private property. As the property must therefore remain as it now is, all that can be done is, to divide the country into a certain number of great estates, formed by the union of several small ones, under one head. The most convenient arrangement would be, the antient one of maganies or grams; and the size of estates ought to be, from one hundred to five thousand pagodas jumma. To break in upon ancient boundaries and landmarks, for the sake of ideal advantages to be derived from squaring estates,

estates, would occasion much trouble to the collector, and no small discontent among the inhabitants, because these boundaries, serve not only to divide lands, but also particular tribes or families, who form distinct communities in their respective villages. Where more or more estates; and where they are small, two or three, ought to be divided into two estate. The average ought to be, about one thousand pagodas jumma. It could answer no good purpose, and might produce mischief, to make any estates above five thousand pagodas, because the proprietors might in time, become a kind of petty poligars. All past events in this country show, that great landed property has always had a tendency to excite a turbulent spirit in the possessor, which has been favoured, by the inaccessible nature of the hills and woods among which he resides. An estate of ten thousand pagodas, in most parts of Canara, and in every part of Soonda, would place under the landlord so large a district, furnished with retreats so strong, that were he to become refractory, it would be difficult to reduce him to obedience. Such precautions, may be said to be unnecessary, because gratitude for the benefits he has received from the British government, and the impossibility of his bettering his condition, will preserve him in his allegiance; but the love of distinction and independence, is a much stronger and more universal passion, than gratitude; and though it might be supposed, that the hopelessness of success, and of course his own interest, would deter him from any opposition to authority, yet it is well known that men, on such occasions, do not always maturely weigh distant consequences; and it would therefore be the more prudent plan, not to hazard an arrangement, whose stability is to rest on gratitude.

After dividing the country into great estates, each of these estates, ought to be made over to the potail or principal proprietor of the small estates, of which they are respectively composed, in perpetuity. As he has no property in any of the lands composing the great estates, except those which were before his own, he can only be constituted a kind of lord of the manor; but as he must be responsible for all failures, he ought to be allowed the following advantages, in order to enable him to perform his engagement:—1st. He ought to have an allowance of 2½ per cent. on the jumma, to be included in the reduction which I have already proposed; leaving the remaining per cent. to go as an abatement to the mass of inferior proprietors and farmers.—2d. He ought to be vested with proprietary right of all waste lands, to which there are no owners, on condition of his paying the Bednore assessment, the second year after they are brought into cultivation. 3d. All inferior estates which, on failure of heirs, have heretofore been accustomed to revert to the circar, must now revert to him, and become, in every respect, as much his respective property, as his own original estates.

Though the establishment of these Regulations will, I am convinced, answer the end of ensuring the easy realization of a permanent revenue; yet it is obvious that the influence of the 2½ per cent. in facilitating this operation, must every day diminish: because, if it follow the laws of other property, though it now belongs to one man, it must, on his death, be divided, with his estate, among his children. We shall then have several persons, instead of one, to be responsible for the revenue; and as every succeeding generation will increase the number, we shall at last have almost as much detail with the superior landlords, as if we had made a direct settlement with the inferior proprietors. If, with the view of averting this evil, as it is supposed to be, we confine the 2½ per cent. to the eldest son of some single heir, and make him solely responsible, we lessen the security of revenue, because, as we cannot prevent the division of the lands among all the heirs, we have now only the security of a part, instead of that of the whole of them, together with the 2½ per cent. for its realization. If we restrict the division of lands to the original estate, and determine that all subsequent acquisitions, whether from the reversion of inferior estates, or the cultivation of circar waste lands, shall go with the 2½ per cent. we introduce the law of entail: and even this can hardly be effected at some unknown remote period, in the many estates in which there is no waste. All system of Indian revenue must, I imagine, end, in making a direct settlement with every independent landholder, without the intervention of any superior lord; and in making every one of them, answerable for his own failure of any particular estate therein, by a second assessment.

Supposing, however, that it may be expedient, for the present, to adopt the system of great estates; the Regulations I have recommended will apply to every part of Canara, and to the greater part of Ankalah, Soondah, and Belghy; but in many villages of Belghy and Ankalah, and throughout the whole of the villages in Soondah, running along the Mahatta frontier, the land belongs to the circar, and may therefore be divided into estates, and given away at the pleasure of government. These villages, are in general in such a desolate state, that a permanent settlement of them, would now be made under very great disadvantages. It would, for many reasons, be best to defer the settlement, not only for gain the requisite knowledge of the country, for carrying into execution so important a measure. Time should also be allowed to let the inhabitants become familiarized to their new master, and shake off all distrust and apprehension of change, and to enable them to understand the scope of the system intended to be introduced; and it should also be allowed, in order to let the country recover, after the long series of oppression under which it has suffered. The remissions already granted, have removed every impediment in the way of this desirable end; and in five years, they will work a wonderful improvement in the condition of the inhabitants. Judging from the confidence which they have already assumed in our moderation and good faith, I have little doubt that within that period, the value of land will rise so much, that there will scarcely be a single estate which will not find a purchaser, should it be necessary to sell it to pay a balance.

In disposing of the great estates at the final settlement, no price ought to be demanded for them, because, as they were all before private property, upon which the superior landlord has no claim, there is no new advantage attached to his tenure, except the two and a half per cent. nor any in immediate expectation, which can make it worth any valuable consideration. We have no ground to imagine that there will be any such competition for them, as to raise their price. Seneers, and other men of property, are too cautious to lay out their money in land, on the strength of the duration of a new system, and on the faith of a government, to which they have but lately become subject. In provinces which have been near half a century under the Company's authority, they may consider the property which they vest in land, as secure from danger; but here, they will not readily believe that it can be safe; for nothing but the experience of another power. As we must therefore expect no candidates for estates, except among the landholders themselves; and as, from the minute division of land, very few of them can be supposed to be rich, no considerable sum can be expected from them, for great estates. But though they have not the means of making great advances as purchase money; the realization of the revenue, will not be the less secure. It is the wide diffusion of landed property, by which almost every field has a different owner, who is anxious to increase its produce, and who pays his rent with a regularity strengthened, by the effect of the abatements which have already been made. These, will operate, both in augmenting the gross produce of the land now in cultivation, and in enabling the owner to obtain a better price for it:—they will encourage him to enlarge his cocon-nut plantations, which in a climate so favourable to them, would have been ten times more numerous than they are, had not the dread of additional assessment, restrained their cultivation; and they will furnish him with the means of cultivating completely, the higher and more unproductive lands of his estates, which, in many of the greater estates, have lain waste almost ever since the Mysore conquest. Canara will probably never be a manufacturing country, because it produces none of the raw materials necessary to render it such; and because the heavy rains, which last so great a part of the year, are an insurmountable obstacle to all operations which require to be carried on, under a clear sky, and in the open air; but the same rains which deny it manufactures, give it a succession of never-failing crops of rice, which place its revenue and its future prosperity, on the firmest foundation; for there can be no danger, that the existing demand for its surplus produce will ever diminish. The province of Malabar, Goa, Bombay, and Arabia, can be no where else, so well supplied; and there is every reason to conclude, that their consumption, by the abolition of all regulations in favour of particular countries, and the reduction of duties, will be increased.

Extract REPORT of Mr. RAYNOR, Collector Southern Division of CANARA; dated 30th April 1802; as to the PERMANENT SETTLEMENT of that Division.

IN fixing a permanent land rent in countries that have before been used only to a variable one, as true and equitable as can be devised; being the most just, would certainly be the most eligible plan to follow. Where landed property, however, has been firmly established for ages, and the land tax has been fixed, it is probably the more politic plan, to leave rents nearly in that state, to which the various changes of countries have brought them. As the aggregate here, is certainly low enough for every wished-for purpose, care may be taken, should it, notwithstanding the many objections to the plan, be at last determined to place a number of small estates under one landlord, to make the land tax of the whole, tolerably equal; but to attempt to equalize the rents of the numerous landlords and tenants in the several districts, would cause very great discontent, and might justly be complained of, as an oppressive act. It would in fact, be a tax on industry, by which, chiefly, the gross produce of some, can have increased more than other lands. Besides, any additions now made to those rents which are very low, would fall directly on the present occupants, who may probably have paid a price for the purchase of the estate, equal in proportion to the supposed net produce; and allowing that the estate remains in the hands of the meritorious landlord, who by his own manual labour and the sweat of his own brow, has raised its produce above the level of his neighbours; with what justice can we tax his industry, and at the same time, grant a remission to his neighbour, whose lands, through indolence or other causes, have been and are in so declining a state, as to require it? Some have obtained unimpaired or waste lands, at inferior fixed rents, from some of the preceding governments; others, have had them granted through favour; and, from various other causes, now hold them, at moderate rates: to increase which now, would be to tax the good fortune or conduct of their ancestors.

There is generally as great, or greater irregularity, in the amount net rent derived from landlords from their estates, as in the portion of the gross produce valuation they pay to government as land tax. By the register of lands, which have become the subject of dispute during my late circuit, it appears the landlord's portion of his gross rent varies greatly. This register, however, is by no means to be confided in, that is, as to its statement of the produce of the lands. It seldom becomes necessary, in ascertaining a mere question of right to land, to go into any particular enquiry of the produce, having no time to delay any investigation, merely for that purpose. The register kept by a native, I have found, on comparing with my jumma-bund accounts, very incorrect. Some people, it would appear, even lose by their lands, though in all cases, they must probably have others yielding them a large share of the gross produce: for it is contrary to all reason and common sense, to suppose they would waste their time and money in the hope of gaining, what by their statement, would involve them in loss.

Major

Southern Division of Canara.

ents relative to
Petry and Ryot-
settlements.

ern Division of
Canara.

Major Munro, in his letter of 9th November 1800, after delivering his sentiments very fully in favour of small estates, in which I perfectly concur, has explained, if not the only, certainly the most eligible mode of forming large estates in Canara, by placing a number of small ones under the collection of one head landlord, who would in fact, be little more than a potail of a village is at present; for, without annihilating all the just rights of the present landholders, which they have enjoyed for centuries, I see no way whatever of conveying a proprietary right to a great landlord, to any small estates placed under his collection; nor do I believe any of the objects government have in view, by forming large estates, would be answered thereby. All the claims such a person would have on the petty holders, would be for the amount of land tax payable from their estates. The only inducement any one would have to take on him such a charge, would be the allowances in money, remission of rent, or other remuneration granted him by government: such allowances, together with the great landlords private estates, would be the only security we should have for the land tax, because the only real property he has in the whole estate; for, so long as the small landlords under him, continue to pay their rent, no power can make them answerable for their superior's defalcation; and, as nothing but the right of collecting from the inferiors, could be disposed of, which people would rather avoid than otherwise, it follows that the whole estate of the superior, together with his allowances, must be sold, in most cases, for any thing more than a trifling defalcation.

The number of landlords at the time of Hurry Hur Roi's settlement, was considerably less than at present, and all estates were from 15 to 50 pagodas land rent per annum. From the natural division of property which has succeeded, the number has now increased to 22,700, and the land tax of estates averages from one fanam to 450 pagodas; there are however now, many more under than above 10 pagodas, yet no inconvenience whatever has ever been complained of, nor does any exist in Canara, from the smallness of estates; and perhaps in no part of India is the revenue realized, with greater punctuality or with less trouble. As, therefore, without annihilating the rights of the present proprietors, large estates cannot be constituted; and as resorting to harsh measures, on the grounds of only ideal advantage, would I am convinced, by no means tend to the improvement of the province, in my humble opinion, it would be better to drop the attempt altogether, and to continue the collection from the present small proprietors. Collecting in such detail, must be attended with far greater difficulty and expense to a large proprietor than to government. The farmers know that the sole business of the circar servants is to collect their rents, and which done, that he has no further claim on them; but there are many reasons why they would rather permit a head landlord, when taught to look up to him as their superior, to impose on them, than any public servant, who is with them only for a time. Any one proprietor of land, or other respectable resident, in every space of country yielding one or two thousand pagodas land rent, might be authorized to collect it, from the inferior landlords within his bounds, with an exact register of what he is to collect, and from whom. With an establishment of a shambogue, and a few peons to every magany, he might do this, with punctuality, and might be recompensed for his trouble by a per-centage on his collections, and by a grant of all the waste land of his collectorate, which however should be liable to forfeiture, in case of his committing any act which might authorize such punishment; otherwise his situation, together with such land, should be hereditary; but the succession confined to such of his heirs as may appear best qualified to hold it. To make larger collections than two or three thousand pagodas at most, would answer no good purpose; and as one person could not so well look to a great charge, it might be attended with many inconveniences. With an establishment of this sort, and two native tehsildars stationed one on either side of the collector's residence, merely to receive the money forthcoming from those quarters, and permit them, I am sure the land tax of my district might be duly realized: All the landlords, within twenty miles on either side the collector's treasury, might pay their money into it.

EXTRACT Fort St. George Revenue Consultations, the 22d January 1806.

THE Right honourable the President records the following Minute:

It has always appeared to me, that the exact plan of the permanent settlement of the revenues adopted in Bengal, was not applicable to these territories. It was apparent to me, that the creation of zemindars, where no zemindaries before existed, was neither calculated to improve the condition of the lower orders of the people, nor politically wise, with reference to the future security of this government. I have thought that the principle of the ryotwar annual settlement, from which such vast advantage has been derived, should form the basis of the permanent settlement. It is a question of vast importance; it demands the greatest consideration.

I have already begun to enter into the enquiry, by correspondence with the collectors, but it is my intention to visit in person every collectorship, for the purpose of carrying on upon the spot, such investigation as will best enable me to satisfy my own mind upon the subject. My time does not permit me to wade through the voluminous revenue records, which must be examined, in order to collect every information that may bear upon this question. I am prevented also, by a want of knowledge of the languages, to make enquiry, separately and independently of the local authorities.

I find that I require the assistance of an intelligent civil officer, who has had experience in revenue management, and is a good linguist.

Mr. William Thackeray is the officer whom I am desirous of selecting as my assistant; and, with the approbation of the Board, I propose that he may receive six months leave of absence from his station, for this duty.

I re-

Documents relative to
Zemindary and Ryot-
war Settlements.

I recommend, also, that Mr. John Byng be placed in charge of the Zillah Court of Malipatam.

Fort St. George, January 22d, 1806.

The Board concurring in the recommendation of the President,
Ordered, That the necessary information may be communicated to those gentlemen.

EXTRACT Fort St. George Revenue Consultations, 29th April 1806.

MEMOIR of Mr. THACKERAY, addressed to the Right Honourable Lord William Cavendish Bentinck, in favour of RYOTWAR PERMANENT SETTLEMENTS.

My Lord,

ACCORDING to your lordship's command, I have written down the thoughts which have occurred to my mind, respecting the Permanent Settlement. Inexperience, and want perhaps of perception, of all the parts and relations of each system, has prevented my forming a satisfactory opinion on the grand question,—Whether an immediate settlement with the ryots, or the introduction of zemindars, be best. Indeed, as these thoughts have arisen from what I have seen in the Circars and Ceded districts only, it is impossible for me to give any opinion on so important a subject; however, the ideas which have sprung up in my mind, such as they are, are now written down, according to your lordship's orders.

Objections to Permanent Zemindary:

1. The power of government, will be curtailed.
2. The division of the attributes or qualities of property between proprietary zemindar and occupant ryot, is bad.
3. The remission goes, to the wrong person,—it should go to, the ryot.
4. The ryots will, in some cases, be liable to oppression,—the zemindars, in some cases, to imposition.
5. A ryotwar may be converted into a zemindary, at any time; but a zemindary cannot be so easily altered, if found unsuccessful.
6. The government loses the waste.
7. The selling the land, is bad.
8. The inhabitants would dislike being transferred to zemindars.
9. A ryotwar settlement has succeeded here, and will therefore most likely succeed again, better than any innovation to the prejudice of the ryot.
10. The loss of all revenue knowledge, after the zemindaries are sold.

These are the objections to zemindary, that have occurred to me; and I will discuss them separately.

1. *The power of government will be curtailed.*—In all countries, it may be good to limit the power of the prince; but here, the government must keep as much power as is consistent with private rights, in its own hands. It will therefore be right to limit the demand on the land; but still to keep up as much communication and connection with the people, as possible. It may be considered an axiom, I think, that all internal government is connected with the revenue; that whosoever the people of India pay, him, they regard as their superior, and is the most important person, in regard to themselves. It may be said, that this will wear away in time; however, I do not see that it will. The circar will be removed from the immediate sight of the ryot, and a certain portion of authority, power of getting information, influence, and command of resources, will be transferred to the zemindar, without a sufficient counterbalancing advantage. This will happen, in regard to the ryots, peons, and inhabitants at large, even though they get pottahs from the zemindars; but much more will the waste, give influence. The waste lands afford a great patronage, and particularly appeal into the husbandman. If a zemindar is appointed, he becomes the patron of every man, without subsistence. The revenue servants, the cutchere peons, the village officers, must always exist. Would it not be better that all these people, should look up to the circar, and in as much as regards the support of our authority, that the influence, information, and assistance which these people can afford, should be at the service of the government?—If the situation of the Ceded Districts and the Circars be compared, the difference will strike one; that one has been 40 years under our government, and has been subject to continual rebellions and deficiencies of revenue, to this day. The Ceded Districts have been five years in our possession, and although full of turbulent zemindars, and peons, and poligars, who have always been in rebellion against their own native circar; peace has been preserved, the authority of government completely established, and a large revenue collected, and gradually augmented, in spite of two bad seasons. The ryotwar settlement has done this, in the Ceded Districts.

The first thing is to govern this country; then, to govern it well. We must try to unite strength and justice, and to keep as much power in our own hands, as is consistent with justice and the happiness of the body of the people. Why then create zemindars, where none existed before? They had zemindars in Bengal, in the Circars, and some other places, and the opposition which they made to the collectors, was one reason for putting them in, perhaps the strongest reason. Nobody will deny, that the less power the government gives up the better, consistent with proprietary right; and nobody will deny, that in making zemindars where none existed before, we do give up a certain degree of power,—means of information, communication with the people, and command of resources.

2. *The division of the proprietary right of the zemindar, and occupant right of the ryots, is bad.* It is said, that the zemindar is the proprietor, the ryot the occupant; but how undefined, are their respective rights!—Nobody has clearly defined them yet. It is said that the ryot has a right

a right to the cultivation of a certain field, while he continues to cultivate it, and pay the usual rent or rate; but this is hard upon the zemindar, who pays the land tax; because his management is encumbered with the rights of the ryot, while he is considered to be the proprietor, and must pay the circar rent regularly. It is not therefore, a real landed property: it is an undivided something. Even in making the pottah regulation, they do not seem to have come to any decision on the subject, because that regulation may be construed in favour of either zemindar or ryot; and no provision is made for setting the merassee right of default-principle that the zemindary is sold for arrears of revenue. This division of the qualities of property, will, I should think, obstruct improvement; and perhaps it would be better to consider zemindars, land-holders in the full extent of the term: their own interest would prevent great oppression, and they would feel the full pride interest and satisfaction which possession will possess the full absolute property in the waste, and will therefore hold it, on a different tenure from land cultivated at present by ryots. All this, will I think produce trouble and confusion, which the zemindar and ryot will both feel. Besides, property of every kind is liable to subdivision, and must dwindle every day. Now in the zemindary system, two kinds of property will go on dividing at the same time; zemindary property and occupancy property. This may in time, create confusion, and produce a breed of starving proprietors, while it keeps down the increase of occupant cultivators, who would otherwise multiply on what has been set aside to feed the zemindars; nor will the 15 per cent. keep the proprietors, and make up for deficiencies in the course of time, after many subdivisions, unless indeed a great deal of rent would have come to them; so that, even supposing the waste will go on keeping the bad; because at the expense of government. What does the zemindar now possess, according to the principle on which the motadary system has been introduced here, but the waste, the 15 per cent. and some sundry advantages? and the waste and the 15 per cent. are just what he should not hold,—the waste, because he holds it for nothing,—the 15 per cent. because it ought to go to the actual cultivators.

Sic in orig.

3. *The remission goes to the wrong person,—it should go to the ryot.*—The zemindar is not the cultivator, he does not even superintend cultivation, if the ryot be independent of him; and it is more likely that the remission will be applied to marriages and idle expenses, than if given to the ryots. The husbandman in India is the most industrious, parsimonious creature in the world; a stranger to vice, thinking of nothing but cultivating his field, maintaining his family, and paying the circar rent. Why then shall the remission, the main spring of future industry and improvement, be made to a stranger, perhaps a ferocious poligar—an avaricious speculating soucar, or an intriguing dubash, merely to enable him to grow fat, and pay the revenue, in case a bad year should come? Would it not be better to make the remission to the ryot? It would equally tend to the security of the revenue, or perhaps more so; because it would be more likely to be directly applied to the extension and improvement of cultivation. In case of unforeseen misfortunes, the relations of the ryot would assist him; he could mortgage his land, and go on paying his revenue. The ryot is the man who feels as it were, married to his field. What an effect the sense of a property in the soil would have upon him! As it is, under oppression, he still sticks to his field as long as he can. The people in Canara feel this; and every man builds his house in his own field. It is said, a remission to the zemindar is applied immediately to the land and farming stock of the country; a remission to the zemindar is applied indirectly, through many channels of soucars, secretaries, renters, &c. Besides, we talk a great deal about the happiness of the people; how can we increase the happiness of the bulk of the people so much, as by making their possessive, proprietary right; and giving them all the advantages of property and permanency? It may be said, that the rights of the inferior ryots will be secured, at any rate; but if it is admitted that a remission is necessary to convert the lands they cultivate, into saleable property, it must follow, that we withhold the property from them, until we give up the remission to them. Indeed, it seems to me contrary to the benevolent intentions of the Court of Directors, to give all the advantages of the new system, to a set of men, to be created on purpose to enjoy them; and to place in thralldom; those industrious people who constitute the bulk of the people, and by whose labours our armies are in reality paid, our investments provided, and our whole government supported.

4. *The ryots will, in some cases, be liable to oppression; the zemindars, in some cases, to imposition.*—Fifty means might be mentioned, in which this might happen, according to the nature of the men and place, even when pottahs have been given. The zemindars will make collusive engagements, and get ryots to do so; *bajeh kherck* and village expenditure will go on, at a terrible rate, as it does in the Circars; and where, from the little I can learn, and what I can guess, I have no doubt but that there are farmers, and under-farmers, and securities, and all the confusion that arises from them; that pottahs are not given; and that village charges are assessed on the ryot, as formerly.

5. *A ryotwar settlement will be easily converted into a zemindary, at any time; but a zemindary cannot so easily be altered, if found unsuccessful.*—After the ryotwar settlement is made, the government may easily turn it into a zemindary. If this case, the government have only to take 50,000 pagodas jumma of country, and sell, or give it away. In this case, the government will transfer the right of collecting the land-tax from perhaps 3,000 freeholders, the waste, and sundry interests, such a reversion of lands, without owners or heirs. In this case, the greater the estate the better, because a per-centage on a great sum, will keep a man's family, pay charges, collection, and provide for deficiencies, better than the same per-centage on a smaller sum; and therefore the subdivision of the estate hereafter, by the operation of land and partition, will be rather hurtful, should such a plan even take place.

place. It would also be right to give up to the zemindar the balance of remission not given up originally to the ryots, but withheld, enable the circar to keep up the additional servants required for a ryotwar settlement; this, which will be a small commission on the revenue, the waste, and the chance of reversions, and the consequence of the station, will induce people to become zemindars most likely; and in this case, the lands of the ryots will be liable to sale for arrears, and would constitute the security for the revenue. The tehsilars of the collectors might become the zemindars, on this plan; if such a system should ever be adopted.

6. *Government loses the waste.*—The loss is considerable; but the loss in actual power is perhaps of more importance. The waste is the means of converting the peons into husbandmen. The government could not give waste to the peons, who swarm all over the country; and if the zemindar did give it to them, and get them to take it, they would be at his service, and look up to him rather than the circar;—but the actual giving away property, without sufficient compensation, is a reason strong enough to prevent giving up the waste in perpetuity, except to actual cultivators, or persons who would take it on speculation, at a rent; more particularly, because other modes of taxation have many objections. Now if the country gets rich, and the wants of government require a greater revenue; they will find it difficult perhaps to invent a tax in any other shape, which will not press harder on the people.

7. *The selling the land is bad.*—Selling the lands, appear to me like the lottery, and to be encouraging gambling. It may be a proof of confidence in government; and the sale of the lands at Masulipatam, was a proof of confidence in the government; but still it always appeared to me like selling the ryots. The only good I could see in it was, that the purchasers being men of great influence, could contrive to keep out plunderers, better than the collectors and magistrates.

8. *The inhabitants would dislike being transferred to zemindars.* Now, the inhabitants We profess to make the happiness of the people, our great object. if they held their lands in general would not only feel, but would in reality be more secure, if they held their lands immediately from government. In short, unless the settlement be made with them, and the remission be given up to them, they cannot be the secure tenants, which every body seems desirous of constituting them. I have no doubt but that they would prefer a settlement direct with the circar; and in the course of our tour, your Lordship will be able to discover what their own sentiments are; that is, if it be possible to explain the nature of the proposed settlement to them, and to convince them that the government is sincere in its professions, regarding remission and fixed rent. It would be a very difficult thing to explain the nature of property to men; who have been for years subject to oppression, and versed in consequent fraud; and in many places it would be harder still to convince them, that the government would give up the lands for ever, at a low rent; but when they comprehend the full benefit of the proposed system, they would acquiesce in it, with gratitude.

9. *A ryotwar settlement has succeeded here, in Canara, Ceded Districts, Barramah, and every other district, where it has been attempted.* A permanent ryotwar system exists and prospers, considering the bad government it has been subject to for many years under Hyder and Tippoo, in Canara; although the remission has not been allowed. There is therefore, every prospect of success in a permanent ryotwar settlement, supported by advantages, which the present ryotwar settlement, has not. It was thought that it could not be effected in Bengal, I have heard; but as it has been done here, and government are resolved at any rate, to make a ryotwar settlement the basis of any system to be adopted, those objections which may be urged, as arising from the difficulty of the task, are entirely removed. It may be said, that the revenue will not be secure, under a ryotwar settlement; however, if the ryots be put on such a footing that their lands are saleable, and that they ought to pay, whether they cultivate or no, the revenue will be secure, and their lands will be the security: no other variations will arise, but from waste being brought into cultivation. It is a practice to give up their old lands, and take waste, because the cultivation of waste under a cowle, is often more favourable to the ryot than the cultivation of their old lands on the full rent; but as the ryot will be obliged to pay his rent, whether he cultivates or no, he never will take waste, till he can afford to cultivate both the old land and the waste. It may be said, that the Board of Revenue cannot exercise controul, over a ryotwar system; but this is no good objection. The government might as well shut up the courts, because they cannot inspect the proceedings of every cause, themselves. The existence of zemindars there,* and the difference between the ryots here, and there, makes so great a difference between Bengal and the Coast, that I think the Court of Directors and the Bengal government, had they known the state of the ryots here, would have settled here, with them. They never, in any minute or order that I have seen, express a desire to introduce a new order of men, or to innovate; they wish to stick to the usage of the country, and therefore settled with the zemindars there, where they were. Here, there are no zemindars, and the Court of Directors, had they known the coast customs, would not have created a new order of men, but have followed old usage, in settling with the ryots;—indeed, I have a belief, that in some parts of Bengal, where no zemindars existed, they actually made a kind of ryotwar settlement, in Sylhet particularly: where I heard or read of this, I forget, but I did hear it. I have then some reason to think, that the creation of mootahdars here, is contrary to the spirit of the Court of Directors and Bengal government, and their meaning in their minute and orders. Inasmuch as it is an innovation here, this is worth investigating, and would be a strong argument for ryotwar here, as far as the intentions of the Court of Directors and Lord Cornwallis could go.

* In Bengal Circars, &c.

Vide Act of Parliament.

10. *The loss of revenue knowledge, after the zemindar system takes place.*—The collectors, registers, and assistants, will have no opportunity of learning revenue affairs, after the country is thrown into the hands of the new created zemindars.

It may be said, that the lands of proprietors under the charge of the Court of Wards, will give them an opportunity of learning revenue management; however, it will be found, that the native managers will be some men of influence, who will, it is true, send long accounts, and write long letters to the collector and the Court of Wards, but who will take good care, to prevent their interfering in the detail; most likely; the lands will be let out in great farms, to renters, and in the end, it will be found that the collector will have very little more real interference than in zemindary lands. Indeed, considering the sacredness of private property, the less interference (except to prevent great irregularities) the better. In short, we shall lose all communication with the country, knowledge of its resources, agriculture, and internal management. I do not think that any collector in the Circars can give a just account of the state of his district, in any one respect, of cultivation, its increase or decrease of population, of casts, of houses, of grievances, of opinions, of interests, of the coin, or any thing else, except from former documents, or from general conversation, what any individual may take the same advantage of. The collector will generally give himself no further trouble, than his own business obliges him to take: he will not go out of his way to make enquiries; indeed he ought not, under the Regulations. Reg. XXIX, 1802, respecting curnums, shuts out the collector from that channel of information; besides, he must only make himself disliked, by making enquiries. The same with the judge; he would wait for a complaint, and he ought to wait for a complaint,—he ought to see nobody,—know nobody, but in court; and in proportion as he is an active, inquisitive magistrate, may he seem a partial judge. Besides the impropriety of his making investigations, except in court, he has too much business on his hands to attend to any thing else: his register is the same, and therefore there is nobody in the district who can or will keep up information;—moreover, the accounts of the curnums will be fabricated; and if the zemindars have the appointment and controul of curnums, I see no means which there will be, in ten years, of ascertaining any thing relative to the resources or payments of the country.

These appear to me, to be the chief objections to zemindary, and, consequently, advantages of ryotwary. The advantages of zemindary may be said to be,—

1. Security of revenue.
2. The detail of ryotwar would overwhelm the government officers.
3. The fear of indolent, corrupt, or incapable collectors.
4. The indulgence which the zemindar would probably show to his ryots, in time of distress.
5. The fear of remissions becoming necessary.
6. The interest which zemindars would have, in promoting improvement.
7. The difficulty and detail of tuccavi and tank repairs. All these, I will consider separately, in every way that occurs to me.

1. *Security of revenue under zemindars.* The land is security for the revenue, it is said; but in a ryotwar system, the absolute property in the land, uniting both proprietary and occupancy rights, would be sold to make up for deficiencies of revenue; but in a zemindary, where the occupancy of the tenant is admitted, nothing but 15 per cent. will be sold, together with waste.

It may be said that the ryots are poor; but the zemindars will be sometimes poor also. As far as industry and economy promise success, the chance is, that the ryot will proportionably enrich himself as much, as the zemindar. All depends on the industry of the ryots, in any system. If they all fail, the zemindar must fail at last, though his private wealth may enable him to go on for a year or two; and what security will there be, in a ruined estate? If the ryots all fail in a ryotwar system, the rent must fall, and their lands may not sell; but the chance is, that the full property in their fields, on a low rent, will make the body of ryots, collectively, richer than the 15 per cent. will make the zemindar. This is proved by experience. Take any collectorate where there has been a ryotwar settlement, and it will be found, that the revenues have been more secure, than in other districts. An account of the annual demand, collection and balance in each collectorship, for the last five years, will show whether this is true or false; and yet this comparison between ryotwar collectorates and other collectorates, is partial, because the rents to government are raised higher in ryotwar collectorates than in others. In the Circars, and every where else, where there is no money rent, 10 or 15 per cent., I dare say, is spent in the village, and embezzled by the revenue servants; but in ryotwary countries, very little, not above 3 or 4 per cent. or not so much, is lost; the former peculations and expenditures, have been added to the jumma. If therefore where a higher rent is taken, and greater strictness used in making the settlement, the balances are less than where the circar collections are less, and the rent low, surely the system must be good.

The collection of a land-tax from the actual proprietors, is admitted to be the simplest way; though more hands the revenue pass through, the greater the loss, pillage, and insecurity. Just as the remission will be applied to improvement through zemindars, securities, renters, and sub-renters; so will the rent be paid through the same hands. A little profit will stick to the fingers of each, in the transit; all which profit, given to the ryot, would remain with the land, and contribute to its value, and consequently to the security of the revenue. If the ryot be made independent of the zemindar, he is virtually the proprietor, and the zemindar is merely an intermediate agent, consequently the land-tax will not be collected direct from the proprietor, under a zemindary system. But the zemindar will not be the only intermediate agent there will be, and are now, in the Circars. I know in the other

other provinces, I believe most sincerely, farmers, securities, renters, and all that tribe, in almost every zemindary; but the more intermediates of this kind, the less secure is revenue. Again, in the course of time, the zemindars will be subdivided into small estates, most likely, in a greater proportion than waste will be brought into cultivation; so that the wealth of the zemindars will become less, and the security consequently weaker; for, on the zemindary principle, the larger the estate the better. It is like an insurance office, in some measure; a per-centage on a great sum, will cover the expense of living, managing the estate, and providing for bad years, much better than the same per-centage, on a smaller sum.

The household expense will be much the same, and the charges collection of 10,000 pagodas per annum, will be nearly as great, as of 20,000 pagodas. It will be found that great zemindars thrive more, make greater proportionate improvements, and pay more regularly, than small mootakdars. If therefore we must have zemindars, I should wish them to have a very large tract of country. Again, the division of the qualities or attributes of property,—the proprietary right, as it is called, with one man,—the occupancy, as it is called, with another man, is bad, and depreciates its value.—A field, the full absolute property of one individual, would, I should think, have a greater intrinsic value than the aggregate qualities of occupancy and proprietary would have, if divided between two individuals; therefore, would be a greater security for its land-tax; but, *à fortiori*, would it be better security than where the proprietary right, as it is called, was only saleable?—at all events, full absolute property in one man, is what produces improvement and attachment.

Again, as zemindary right and occupancy right go on dividing, from the effect of the Hindoo law, and other causes; what a variety of tenures, estates, and occupancy rights, there will be! what difficulties and irregularities attend the sub-division,—how much the security of the revenue will depend, on an accurate apportionment of jumma to estates! If the zemindars thrive, this sub-division will go on frequently, and this alone will give nearly as much trouble of detail, as a ryotwar settlement; but the sub-division, or union, of ryotwar estates, would be done at once, by line and measure, and by entering the transfer in the register. Besides, zemindars have often failed, and therefore it is likely that they will fail again: in this case, the estate must be sold; but what difficulty will the new purchaser find in managing the estate, when opposed by the interest of the ejected proprietor!

2. *The detail of ryotwar would overwhelm the government officers.*—The detail must be carried on by somebody; the question is, therefore, whether it had better be carried on by collectors, or zemindars. The detail will not be very complicated, after the rents have been permanently fixed. The making of the jumma bundy, is the grand source of fraud and trouble and difficulty: when that is done, the collection will go on of itself. The ryot, if moderately assessed, will in a few years grow rich, and pay regularly; if not, their lands will be sold. There is no great detail difficulty in this. There should be general rules in each district for letting out waste, according to the mode of cultivation, the soil, and if their rates were too favourable, it would not signify, and it would be easy to make rules that need not be altered; and as the ryots got rich, they would take waste; the establishment which this detail would require, might be paid by a deduction from the remission; so might any commission which it might be found expedient to be given to the collector. It may be necessary to ascertain exactly, what establishment is necessary to carry on this detail. I would have tehsildars to every 50,000 pagodas; but a sketch of a district should be made out separate, showing the whole system, the court establishment, the collector's establishment, the duties of each, &c.

3. *The fear of indolent, corrupt, or incapable collectors.*—This is much the same as the other objection, about the detail; but there is no greater chance of their being bad collectors than bad zemindars; and if they are rather weak men, I do not see any very great harm that will ensue. I do not see that it will require any wonderful share of genius, integrity or activity, to sell lands by auction, for arrears, and to collect rent already fixed, and to give waste at certain rents: wherever this is fixed, detail does not much signify, because it is only the business of a few additional writers. The detail of a large army, is in this way; and the pay and concern of each individual is an army of 100,000 men, is easily known and arranged, so that a mistake hardly ever happens; yet it is generally some clerk, and keeps all these things right. As for waste, the ryots will take it as they get rich and advanced, just as soon under the circar as under a zemindar. As for tank watercourses, and all grand works of that kind, the collector must inspect and superintend them; at any rate, the village people and tehsildars will take care of the small tanks. What then requires such extraordinary talent or virtue? But every thing depends on men, every where, in every line—a bad zemindar would do as much harm, as a bad collector.

4. *The indulgence which the zemindars would show to the ryot, in times of distress.*—This is an uncertain good, because it depends on the goodness of an individual. If the assessment is moderate, there will be no need for such indulgences; besides, if occupancy is admitted, it will be the zemindar's interest not to assist, but to rain the ryot, that he may eject him from his right of occupancy, and put in some one else, on a raised rent: this will often be his interest, as the country thrives, and labour gets cheap.

Besides, it is likely that giving the remission to the ryot, and making him the full absolute proprietor, would put him on such a footing, that he would not want such indulgence. If it is good that zemindars should indulge their ryots, it is still better that government, should at once put the ryot on such a footing, that they need not require it. If the land is rendered saleable property, the ryot will not want such indulgence, unless he be an idle fellow; when his land will be sold to a more industrious man, who has saved enough to buy it.

5. *The fear of remissions becoming necessary.*—I have a strong belief, as far as I am able

to tell, that there is no greater danger of failures and balances in ryotwarry than in zemindary. If, indeed, the country is depopulated by a famine or hostile army, some remission must be made, in proportion to the loss—even all the revenue may be lost. However, the same reason is on, it would be necessary to make to zemindars; however, if after making the lands saleable, and giving up the per-centage, any doubt should still remain respecting the security of the land-tax, a *zinger zamin*, or several and joint security, may be entered into with the ryots of villages, who may be made responsible for each other, *villages for villages*, *pergunnahs for pergunnahs*. This system is termed unjust, and may be thought too complicated for permanency. Respecting the justice of it; if it is absolutely necessary to establish it, in order that the ryots may have the enjoyment of the benefits proposed to be given to them, it is done for their sake, and they ought not to complain, nor would they, when they understood it. It is no hardship to make a man give security, and let him out of prison. In respect to the policy of the *zinger zamin*, it makes the bulk of the people interested in the skill, exertion, and economy of each individual. They will assist him, to prevent his failing, and to avoid being called on to fulfil their security. If he does fail, they take care that there are no tricks, that his property be discovered, and sold to the best advantage; and they will generally prevent the necessity of an assessment to make up his deficiency. If, however, he has no property, and their ingenuity can discover nothing, and hit on no means of settling the demand without an assessment is laid on fairly, that there are no tricks, and no unequal imposition. But I think that the assessment to make up deficiencies, would hardly ever take place, and I fancy seldom does now. Shame, and fear of being a burthen on his neighbours, make him economise and exert himself. The quick-sightedness of his neighbours, make his pretended losses easily seen through; and if, after all, real loss should have happened, to prevent his paying, his securities will lend him the money, rather than that the sub-assessment of his deficiency, should be actually levied. This would certainly prevent the necessity of remitting, in common cases. In case of drought, invasion, and plague, and such public calamities, *Nero and Nader Shaw* used to grant remissions. It is practised in all countries; and we must grant remissions.

6. *The interest which zemindars would have, in promoting improvement.*—This may be supposed to involve the question,—whether small farms or great estates are best. I believe that it is said by authors, that agriculture has been improved and extended in Europe, since cottagers and small farmers were done away; and perhaps those noble times, when every rood of ground maintained its man, have been too highly celebrated. One skilful farmer perhaps, with good tools and cattle, and half a dozen labourers, could do more than a swarm of cottagers on a highland estate. But there is a great difference in agriculture here, and there,—in the husbandmen here, and husbandmen there. We find a set of men here, occupying the land, who have carried agriculture to the requisite degree of improvement, and who could not well be turned out, even if the zemindar had the power; but if occupancy is admitted, it would not be in his power to turn out the occupants, and let his fields to a speculative farmer, who might, by superior skill, industry, or tools, raise more produce: for these causes, the zemindar must go on in the old way, with the ryots; and the improvement of the lands now held by them, will depend upon themselves, not on the zemindar. Besides, improvements in lands now under cultivation, can only arise from the superior management of the occupant, from their setting all their people to work, grubbing up roots, weeding, &c. and performing all those operations of the land, with the greatest care; and I do not see how the zemindar can improve the lands now occupied. The occupants can and will improve their lands to the highest pitch of cultivation; they will manure, dig wells, and carry on smaller improvements themselves, as well as with the aid of a zemindar. Great improvements (if any are made) must take place, in the waste lands; and when the people get rich, and adventurers, government may give up as much waste as may be asked, to any man who has stock and inclination to employ himself in improvements; and waste given up in this way, would constitute a real estate.

In some cases, indeed, a zemindar would seem a very useful man, where three or four villages are watered from one tank or watercourse; a zemindar who had the whole under him, might keep up, improve, or enlarge the water-works, might distribute the flow of water, and carry it where it would produce the greatest advantage, and would take on himself, the trouble and care which such a concern must occasion to the supervisor; he might strike out great improvements, and convert the country into a garden. This is certainly a great advantage in the zemindary system, and almost makes me approve of it. However, in this case, to reap the full benefit of the extended estates, the zemindar ought perhaps to be a landlord, in the full extent of the term; he ought to have power to do what he pleased, unbarrased by any supposed rights of his tenantry, and he ought to be an enlightened, scientific, enterprising landlord, not such as usually become the zemindars. If the ryots are to have their occupancy, and the zemindar to be merely an hereditary *tehsildar*, I do not see any scope for improvement, farther than what the ryots may themselves execute; but after all, I must confess that I see great advantage in having villages watered by one tank or watercourse, placed under the superintendence of one zemindar. In dry lands and well lands, the ryots may carry on cultivation to the highest pitch of improvement themselves; but uniting all the lands watered by one channel or tank, under one zemindar, has certainly advantages which require discussion. After all, the government must superintend all grand works of this kind; and where two or three estates are watered by one channel or tank, there will be disputes, which will prevent, instead of encouraging improvement; and if zemindaries are constituted, such divisions will take place, and eternal disputes, not to be ever settled in courts of justice, will ensue. This appears to me the only advantage of introducing zemindars,—to arrange, improve, and direct tanks, channels, and the lands watered by them; but whether this advantage is not counterbalanced by the other disadvantages of zemindars; and whether

whether the nature of the people likely to become zemindars, the subdivision of estates, and the abuses that will take place under zemindaries, may not obstruct these advantages, is very doubtful. On the whole, it seems to me that improvement must take place in waste, if any where, that is, grand improvements; that it will take place under a ryotwar system, as fast as it can, when the stock and spirit of the country enables the people to make improvements. I hardly think that any of the new zemindars have or will apply other capital, which before was employed in different ways, to the improvement of the lands. Improvement must, I should conceive, arise from the stock and spirit of the cultivating inhabitants.

7. *The difficulty and detail attending tuccavie and tank repairs.*—Respecting tuccavie, it may seem inconsistent with permanency, to issue tuccavie; however, I do not see any objection to continue these indulgences, for a few years. It has hitherto been allowed; and the same people who have hitherto issued it, and collected it again, will be able to carry on the details respecting it for a few years, if it be found absolutely necessary. It seems to me the details respecting it for the purpose of replacing and repairing the loss of this impossible to make a remission for the purpose of replacing and repairing the loss of this advantage equally, and accurately; because the remission must be general, must be made to all, on the same principles, whereas only a few ryots in a district, require tuccavie; for instance, one ryot pays 10 pagodas on a surveyed land, and wants tuccavie; another ryot pays 10 pagodas on a surveyed land, does not want tuccavie. In this instance, a remission to both, in lieu of tuccavie, would be an indulgence to the man that wanted, but a very great indulgence to the man, that did not want it.

The necessity of advancing tuccavie, arises from the poverty of the people, and their want of credit, from having no property;—remove the cause, and the effect ceases,—give up the remissions to the ryots, and make their lands, saleable property, and they could always borrow on them, and will not require tuccavie until the lands are saleable. Tuccavie may sometimes be useful, and may be given for a short time,—however, there are great abuses, and but few benefits, from the issues of tuccavie. *Tessildars*, ryots and all, are fond of getting tuccavie, because they all like to get hold of a little ready money; but I suspect that very little is applied to cultivation. It goes to pay debts, to loans to others, sometimes; and most commonly, to pay the last kista. I do not believe that more than three per cent. of the jumma is issued, where, in poor countries, and a little property on which to borrow, would soon enable the poorest ryot to do without tuccavie; until then, what objection to the issue of tuccavie? even if the poorer ryots are obliged to act as labourers, in consequence of a want of the assistance of tuccavie, no great harm will arise. The rent being low, all the seed, bullocks, and hands that the country possesses, will some way or other, be brought into play. I suppose that the survey is in progress, that the just rent of each field will be ascertained under the orders now in force, and that the warum has been converted into money rent; all this being, I should think, the first step to improvement under any system. I have now, according to your lordship's orders, written all the thoughts which occurred to me about Permanent Settlements; and only hope to have an opportunity of getting such knowledge as shall enable me to ascertain and fix my own judgment, whether ryotwarry or zemindary, be best.

I am, my Lord,

Your Lordship's most obedient and faithful Servant,
W. THACKERAY.

EXTRACT Fort St. George Revenue Consultations, the 29th April 1806.

The President delivers the following Minute:

I HAVE the honour to lay before the board, a paper drawn out by Mr. Thackeray, under my own inspection, containing some of the principal objections to the settlement of the lands in perpetuity, according to the present system; as well as a refutation of the arguments which may be adduced, against the plan of making permanent the ryotwar settlement.

The more I consider this important question, the stronger my conviction is, that the present system, is not the best which might be adopted. I am satisfied that the creation of zemindars is a measure, incompatible with the true interests of the government, and of the community at large. When I differ in opinion with persons of the greatest experience and ability, I do so, with feelings of great diffidence, but without reluctance to pursue the dictates of my own judgment. I am not at all at variance with the principles of the permanent settlement, which I admire, and which I believe to be applicable to this, and to every part of the world. The principle of that settlement, was a limitation of the demands of the Circar. I venture to differ only, as to the detail operations of the system, which has been founded on these principles. So little do I differ with the original founders of it, that I fully concur in the application of the system, to the existing circumstances of Bengal. I regret that such circumstances, did require such an arrangement: but I feel that they could not have been set aside without a great violation of justice. Here, the same circumstances do not exist, and therefore the same objections do not occur to a departure from the same rules. I however do not wish at present, to enter into the discussion. I am anxious previously to be in possession of every possible objection and difficulty that can be offered, to the plan proposed to be substituted for the present system. I wish to have the opportunity of ascertaining upon the spot, the truth of my own ideas, and the reality of the objections suggested by others. It is with this view, and for the purpose of provoking discussion, that the paper now presented has been drawn up.

It is my wish that this document should be transmitted to the Board of Revenue, with the request and directions of government, that each member may record his individual sentiments upon the opinions which it contains. I wish the subject to be thoroughly considered, in all its views. I have no object in view, but truth and the public good; my imagination and judgment

Lord W. Bentinck's
Minute, 29th April,
1806.

Documents relative to
Zemindary and Ryot
war Settlements.

judgment may be deceived, but I fancy, and am fully persuaded, that the happiness of millions depends upon the decision of this question. (Signed) W. BENTINCK.
Fort St. George, 29th April 1806.

The Board concurring in the recommendation of the President, it is Resolved, that a letter, conformable to the following draft, be dispatched to the Board of Revenue:

To the President, &c. Members of the Board of Revenue.

Gentlemen,

Para. 1. I am directed by the Right honourable the Governor in Council, to transmit to you the enclosed copy of a paper on the settlement of the revenues in perpetuity, containing the principal objections to the establishment of large zemindaries, and arguments in favour of making the ryotwar system permanent.

2. The Governor in Council considers the decision of this question to be of the utmost importance; and is therefore desirous that it should receive the amplest discussion. His Lordship in Council has accordingly directed me to communicate his Lordship's desire, that each member of the board will state his individual sentiments upon the opinions, which the enclosed paper contains.

EXTRACT Fort St. George Revenue Consultations, the 28th November 1806.

THE Right honourable the President records the following Minute:

The state of public affairs will necessarily oblige me to relinquish the intention of visiting some of the distant provinces. I regret this necessity, both as it prevents me from benefiting by that best of information, which is obtained by personal communication with the local authorities, and also, from the belief that the occasional presence of persons in authority, is calculated to have a salutary influence over the conduct of subordinate officers. I feel this disappointment the more particularly upon the present occasion, when the object in view was, the satisfaction of my mind upon a point of great national importance,—the best system for a permanent settlement of the revenues.

Though prevented from undertaking in person, the investigation I had proposed, I trust the Board will concur in the request I am about to submit; the object of which is, to enable me to obtain the information required through a different and perhaps a more efficient channel. I have to recommend that Mr. Thackeray be deputed for this purpose.

The route I had proposed for myself, was Malabar, the Ceded Districts, and Canara. The latter province was to form the first object of investigation. From the first transfer of Canara to the British authority, it has continued a solitary example, I believe, of tranquillity; of an easy and regular realization of the revenue, and of general prosperity. The causes of such happy effects, are, in my opinion, to be found in the tenure of landed property, peculiar to that province; and in the moderation with which the rights of the circar to a proportion of the land revenue, have been exercised. The local situation of Canara is no doubt favourable to the advantageous disposal of its produce, and a strong secondary cause of its state of agricultural improvement. But the two first circumstances I conceive to be the primary causes of the prosperity of Canara. These causes, appear to me to contain the certain principles of prosperity, wherever they may be introduced.

I had been very early impressed with the great advantages of the ryotwar settlement, as an annual settlement. Those advantages, consisted in the equal distribution and the defined amount of the land tax, and upon the security afforded the poor against extra assessments from head inhabitants. Every man knew his exact obligations to the Circar, and was assured of the quiet enjoyment of the surplus produce of his labour. Hence arose, the true encouragement to industry; and from this principle has flowed increased cultivation; and, contrasted with former times, the easy realization of the public revenue.

From an attentive consideration of these effects, it appeared to me, that if an annual settlement with the ryots, founded upon fixed principles, the essential part of which, was to secure to the ryot, for a year, the fruits of his industry, had actually been productive of such decided advantages; a permanent settlement, founded upon the same principles, but carried to a greater extent in regard to the benefit of the ryot, would produce the same effects, in an increased ratio. It is not my intention at present to argue these positions; but to pre-empt the progress of my own ideas upon this particular question. I had been struck with this opinion, before I became acquainted with the exact nature of the tenures of land in Canara; with the average extent of separate estates; and with the rate of the circar assessment. When these circumstances were made known to me, I was astonished with the close resemblance between the actual state of property in Canara, and the proposed permanency of the ryotwar settlement. Among other peculiarities, the greater part of the estates, though fully assessed, pay less than ten pagodas per annum to the circar. I shall not enter into further details; I shall only state my satisfaction in finding theory reduced to practice, and speculation proved by the test of the most successful experiments. Canara thus became the great land-mark by which I hoped to trace out those principles and regulations which might be applicable to the unsettled districts, where permanent tenures are to be introduced. I have reason to believe, though I cannot speak with any positive certainty, that the same tenures as in Canara, existed originally throughout every part of the peninsula. In other parts of the boundaries, individual rights have been trodden down by the oppression and avarice of despotic authority; but still there exists, almost in every village, the distinction of *merassee* inhabitants, or hereditary cultivators; now the hereditary right to cultivate certain lands, and to reap the benefit of that cultivation, seems to be nearly one and the same thing, with the right in the land, called property.

Between

Documents relative to
Zemindary and Ryot
war Settlements.

Lord W. Bentinck's
Minute, dated 25 Nov.
1806.

Between man and man, these rights have an equal value and security. But before the sovereign, who assesses and taxes at will; neither one or the other right is good for much. To what circumstance Canara may owe the preservation of its original tenures, handed down through many ages, I cannot at present say; but that they still exist, is certain; and it therefore naturally became a primary object of enquiry, how far these permanent tenures in Canara, have been conducive to the prosperity of the country; how far the existing conditions of property, may afford the means of ascertaining and restoring elsewhere, the original constitution of landed property; and how far the same constitution, if not originally belonging to other parts of India, may be suitable to the unsettled provinces.

From Canara, I proposed to have gone to Malabar, no less remarkable for its landed tenures, and more so, from the peculiar customs of its inhabitants. This province cannot be held out, as an example of tranquillity or happiness; but I have always been of opinion, that under a just administration of its affairs, order and content would be permanently restored. As far as we have had an opportunity of judging, these expected effects have been realized. Independent of the curiosity excited, in the arrangement of a system of permanency, a personal communication with the public servants, all strangers to this government, was anxiously wished for by me. I hoped to have derived much knowledge of the state of affairs, from the various sources of information to be found upon the spot; and to have enabled myself to decide hereafter more easily, between the various and contradictory opinions that have contributed so much to the change of Malabar affairs.

The information and advice of Lieutenant Colonel Munro, was considered by me to be essential and indispensable to the trial and ultimate adoption of any opinion, which the result of all my enquiries might have led me to form.

I would recommend, therefore that Mr. Thackeray be directed to follow the same route; and that instructions, according to the following general purport, be given to him.

First, To ascertain the present state of the country; the sources of revenue, especially land revenue; the principle on which the assessment on the lands is formed; the quantum of produce payable by the landholders; the security taken for the due collection, and the mode of collecting the land revenue; the nature of landed tenures; the right of the landholders; the state of agriculture; the state of the police, and of the administration of justice, as far as it affects revenue; the defects of the present revenue management; the state of commerce, as it affects revenue; the control which the government and board of revenue possess over their officers; the condition, opinions, and wants of the ryot; the present state of the country, in respect to the comfort of the people; authority of government, and amount of revenue, compared with other times and governments.

Secondly, These enquiries should produce an opinion on the best mode of administering the revenues in future, especially of introducing the permanent settlement: this opinion must be stated, with every opinion for, and objection to, particular systems.

That Mr. Thackeray be directed to discuss fully every part of this subject, with the collectors and revenue servants; to have free communication with the people: and when it may appear expedient, to enter into an investigation of village accounts.

Mr. Thackeray will consider himself under the orders of the government, and will correspond with government, through the Governor immediately. Mr. Thackeray, as a member of the Board of Revenue, will communicate to his colleagues such information as it may be important to them to receive, and will attend to such suggestions as he may receive from the Revenue Board.

I recommend that he may be permitted to draw the tent allowances, at the same rate as collectors; and to entertain such establishment of native servants, as the object of his enquiry may render necessary.

It will be necessary that a copy of his instructions may be sent to every collector and magistrate; and that they may be required to pay the greatest attention to his suggestions; and to assist him, by every means in their power, in the execution of these orders.

(Signed) W. BENTINCK.
Fort St. George, 25 November 1806.

Mr. PETRIE records the following Minute:

I beg leave to record my entire approbation of the motives and intentions of the Right Honourable the President, in recommending the enquiry so fully explained in his Lordship's Minute; and also my concurrence in the favourable opinion entertained by the Right Honourable the President, of the merits and attainments of Mr. Thackeray.

With those sentiments, it is with much regret that I add my conviction, that the talents of any one individual, however great his abilities, will be found inadequate to embrace all the points of an investigation, which is intended to comprehend every subject of importance, in the interior administration of government.

(Signed) Wm. PETRIE.
Madras, 26 Nov. 1806.

The Board concurring with the Right Honourable the President, in the recommendation contained in his Minute above recorded, the following letters are ordered to be copied and dispatched to Mr. W. Thackeray, and to the Board of Revenue.

To W. THACKERAY, Esq.

Sir,
CIRCUMSTANCES having rendered it necessary for the Right Honourable the Governor to relinquish his intention of personally inspecting the state of the provinces under this Presidency, his Lordship in Council has judged it expedient to entrust to an individual, whose experience and acquirements appear to qualify him for the task, the investigation of those points, connected with the internal administration of the provinces, on which his Lordship in Council has deemed correct information to be particularly desirable, with a view to the ultimate

Mr. Petrie's Minute,
26 Nov. 1806.

Letter from Govern-
ment to Mr. Thackeray,
29 Nov. 1806.

Documents relative to
Zemindarry and Ryot-
war Settlements.

Letter from Govern-
ment to Mr. Thackeray,
29 Nov. 1806.

ultimate establishment in permanency of that system which may be decidedly best calcu-
lated to promote the prosperity of the country.

2. The Governor in Council has been pleased to select you for this duty; and I am di-
rected to acquaint you, that it is the intention of his Lordship in Council, that you shall
proceed, in the first instance, to the province of Canara; and having completed the enquiry
entrusted to you in that province, you will prosecute similar researches in the neighbouring
province of Malabar; from whence you will visit the Ceded Districts, for the purpose of per-
fecting your investigation.

3. The objects of your research in these provinces, will be,—to ascertain the present state
of each province; the sources of its revenues, especially the land revenue; the principle on
which the assessment on the lands is formed; the quantum of produce payable by the
landholders; the security taken for the due collection; and the mode of collecting the land
revenue; the nature of landed tenures; the right of landholders; the state of agriculture;
the state of the police, and of the administration of justice, as far as it affects the revenue;
the defects (if any) of the present revenue management; the state of commerce, as it affects
the revenue; the controul which the government and the Board of Revenue possess over
their officers; the condition, opinions, and wants of the ryot; the present state of the
country, in respect to the comfort of the people; the authority of government; and
amount and security of the revenue, compared with other times and governments.

4. To the result of these enquiries, you will add your opinion on the best mode of ad-
ministering the revenues in future, and on the mode of introducing the permanent settle-
ment in particular; and you will accompany your opinion with every argument which may
be stated in favour of, or in objection to, particular systems.

5. You will discuss fully every part of this subject with the local revenue servants; and
you will communicate freely with the people; and where it may appear expedient, you will
enter into an investigation of village accounts.

6. You will consider yourself under the immediate orders of government; and your cor-
respondence with them will be conducted through the channel of the Governor; but you
will communicate to the Board of Revenue such information as may appear to you, in the
progress of your deputation, important for them to know; and you will attend to such sug-
gestions as you may receive from them.

7. You are authorized to draw the same rate of tent-allowance during your deputation,
as is received by collectors; and to entertain such establishment of native servants, as the
objects of your enquiry may render necessary.

8. The objects of your investigation have been communicated to the several magistrates
and collectors in the provinces included in your prescribed tour, with instructions to pay
strict attention to your suggestions, and to assist you, by every means in their power, in the
execution of the duties confided to you.

I have the honour to be, Sir,

Your most obedient humble servant,

(Signed)

E. C. GREENWAY,
Secretary to Government.

Fort St. George,
29th November 1806.

MEMOIR of Mr. HODGSON, on the ADVANTAGES of a PERMANENT ZEMINDARRY SETTLEMENT, 1806.

PART FIRST:

*Being an examination of the relative Rights of Zemindar and Ryot; and of the Law, as it
relates to those Rights.*

Mr. Hodgson's
Memoir.

Para. 1. THE question which I have been desired to discuss, is,—“What are the ob-
jections to a ryotwar permanent settlement? This subject is of much importance, and the
consideration of it, appears to embrace the further question of,—What has led to the opinion,
that a change is expedient in the system hitherto followed, in settling permanently the
revenues of this presidency? It must be presumed, either that experience has shown that
one system has defects, from which the other, is free; or, that superior advantages have
been demonstrated to exist, in that proposed to be established. What are the supposed
defects of the one system, and what the supposed advantages of the other, will therefore
be here investigated.

2. Previously to entering on the question immediately under consideration, a few pre-
liminary observations will be stated, in the hope that they will facilitate the investigation.

3. Two descriptions of persons appear to be immediately connected with the subject.
The first is the *zemindar*: the second, the *ryot*. With the former, I must be permitted
to class all persons receiving the rent of government from the ryots, and paying it to
government, whether placed in that situation by inheritance, by purchase, or by gift.
With the latter,* all persons cultivating land, whether by their own labour, or by means of
hired servants or of slaves; all talookdars, shotrimdars, and jageerdars of one or more
entire villages, may, without great impropriety, be classed in the first description: and all
enamdars and occupiers of small portions of land, in the latter. By this arrangement, the
subject is simplified, and transition may be permitted to an examination of the relative
situation

* Bramins, and the richer part of the ryots, merely super-
intend the cultivation of their land. Persons of this descrip-
tion, if my information be correct, have been created and
called *zemindars*, in Bengal, as also the poorer sort of ryots,
and even artificers paying quit-rent. The want of a distinc-
tion between such opposite extremes, as a *zemindar* paying
three lacs of rupees jumma, and a *zemindar* paying a jumma
of less than the eighth of a rupee, will, I think, be admitted.

situation of these two descriptions of persons. Their relative rights need not here have
names assigned them; it would lead to an unnecessary discussion of the terms “*proprietary*,”
“*right*,” “*incumbent right*,” “*and right of occupancy*,” in the length and intricacy of which,
the sight would be lost, of the question under examination. It is not very material, what name the
rights of each party bears, provided the extent and value of their relative rights be explained,
and be proved to be defined. But that an explanation is necessary, will be admitted, when
it has been stated, and the opinion has been recently supported (A), that “if the *zemindars* are
“restricted from raising the assessment fixed by government, and at the same time liable
“to all losses, they have not the free management of their estates, and hardly deserve the
“name of owners (B).” Colonel Munro having drawn a conclusion from this supposition,
unfavourable to the permanent system as now established, and much of his argument, in
support of a ryotwar settlement, appearing to arise, out of the supposed power vested in
a *zemindar* to raise his rents, and oust the ryots; I shall proceed to show that the suppo-
sition is contrary to the declared and recognized principles of the permanent settlement,
and at variance with the existing law.

4. It will be assumed here, that the revenue economy of all Hindoostan is the same.
The assumption is justified by the detailed information contained in the Minutes of Sir
John Shore,—the work called the Husbandry of Bengal; and the following extract from the
letter of the Governor General in Council, of the 19th July 1804, para. 10:—“According to
“the ancient usages * of India, the government is entitled to a share of the produce of the
“lands. The share varies in its proportion, and may be levied in money or kind, ac-
“cording to local custom; and the government is entitled to realize its share of the produce,
“through the agency of its officers, from the immediate cultivator of the soil; or to farm
“it for a sum of money annually, or for a term of years; or in perpetuity to the *zemindar*;
“or other description of landholder; or where there are no landholders, or where land-
“holders in possession, will not agree to pay the sum, which it may deem adequate to
“the value of its share of the produce, to any person whatever.”

5. Having justified the assumption of the foregoing position, I may now be permitted
to bring under observation, all that passed on the conclusion drawn by Colonel Munro.
If the quotations which it is necessary to introduce, should render the paper voluminous,
it will be excused, under the necessity which appears to exist, that all that is brought for-
ward, should be attentively considered. The long discussions which the subject, now re-
vived, has undergone at various times, may not have been read by all who are interested
in the question, or may have been obliterated from the memory of others. The subject is
of that importance, that assertions should not be admitted as argument; and arguments, how-
ever specious or plausible, if not supported by facts, should not be looked upon, as conclusive.

6. Sir John Shore, in his Minute of 21st December 1789, stated, para. 13, That “the
“necessity of some interposition between the *zemindars* and their tenants, is absolute;
“and government interferes, by establishing regulations for the conduct of the *zemindars*,
“which they are to execute, and by delegating authority to the collectors, to enforce the
“execution: if the assessment of the *zemindaries* were unalterably fixed, and the pro-
“prietors were left to make their own arrangements with the ryots, without any re-
“strictions, injunctions or limitations, which indeed is a result of the fundamental prin-
“ciple, the present confusion would never be adjusted.”

“This interference, though so much modified, is in fact an invasion of proprietary right,
“and an assumption of the character of landlord, which belongs to the *zemindar*; for it is
“equally a contradiction in terms, to say that the property in the soil is vested in the *ze-
“mindar*, and that we have a right to regulate the terms, by which he is to let his lands, as
“it is to connect that avowal, with discretionary and arbitrary terms. If the land is the *ze-
“mindar's*, it will only be partially, his property, whilst we prescribe the quantum he is to
“collect, or the mode by which the adjustment of it, is to take place between the parties
“concerned.”

7. The reasoning of Colonel Munro being the same as that of Sir John Shore, the argu-
ments of Marquis Cornwallis, in refutation of Sir John Shore's opinion, will apply with equal
weight, to those of Colonel Munro,—they are as follows:

“I agree with Mr. Shore, that some interference on the part of government, is undoubtedly
“necessary for effecting an adjustment of the demands of the *zemindars* upon the ryots; nor
“do I conceive that the former, will take alarm at the reservation of this right of interference;
“when convinced that government can have no interest in exercising it, but for the purposes
“of public justice. Were the government itself to be a party in the cause, they might have
“some grounds for apprehending the result of its decisions.
“Mr. Shore observes, that this interference is inconsistent with proprietary right; that it
“is an encroachment upon it, to prohibit a landlord from imposing taxes upon his tenant; for
“it is saying to him, that he shall not raise the rents of his estates; and that if the land
“is the *zemindar's*, it will only be partially his property, whilst we prescribe the quantum
“which he is to collect, or the mode by which the adjustment is to take place between the
“parties concerned.

“If Mr. Shore means, that after having declared the *zemindar* proprietor of the soil, in
“order to be consistent, we have no right to prevent his imposing new abwaubs or taxes on
“the

* “From the remotest times of which there is any record,
“till near the middle of the fourteenth century, all land was
“assessed in rice, at a quantity equal to the quantity of
“paddy sown.”—Major Munro's Report on Canara, 31st
May 1800, para. 6.

“The revenue was sometimes collected in kind, some-
“times in money, at the discretion of the Circar.”—Ibid.

“And Joseph made it a law over the land of Egypt unto
“this day, that Pharaoh should have the fifth part, except the
“land of the priests only, which became not Pharaoh's.”—
Genesis, chap. xlviii. ver. 26.

Documents relative to
Zemindarry and Ryot-
war Settlements.

Mr. Hodgson's
Memoir.

* In a Paper sent to the
Board of Revenue.

† Para. 7 of Colonel
Munro's Report, 25th
August 1800.

"the lands in cultivation, I must differ with him in opinion. Unless we suppose the ryots to be the absolute slaves of the zemindars, every begah of land possessed by them, must have been cultivated, under an express or implied agreement, that a certain sum should be paid for each begah of produce, and no more. Every abwaub or tax imposed by the zemindar, over and above that sum, is not only a breach of that agreement, but a direct violation of the established laws of the country. The cultivator, therefore, has in such a case, an undoubted right to apply to government for the protection of his property, and government is at all times bound, to afford him redress. I do not hesitate, therefore, to give it as my opinion, that the zemindars neither now, nor ever could, possess a right to impose taxes or abwaubs upon the ryots; and if, from the confusion which prevailed towards the close of the Mogul government, or neglect, or want of information, since we have had possession of the country, new taxes have been imposed by the zemindars or farmers, that government has an undoubted right to abolish such as are oppressive, and have never been confirmed by a competent authority; and to establish such regulations, as may prevent the practice of like abuses, in future.

"Neither is the privilege, which the ryots in many parts of Bengal enjoy, of holding possession of the spots of land which they cultivate, so long as they pay the revenue assessed upon them, by any means incompatible with the proprietary rights of the zemindar. Who, in most places, is fully equal to what the cultivator can afford to pay. To permit him to dispossess one cultivator, for the sole purpose of giving the land to another, would be vesting him with a power to commit a wanton act of oppression, from which he could derive no benefit. The practice that prevailed during the Mogul government, of uniting many districts into one zemindary, and thereby subjecting a large body of people to the control of one principal zemindar, rendered some restrictions of this nature, absolutely necessary. The zemindar, however, may sell the land, and the cultivators must pay the rent to the purchaser.

"Neither is prohibiting the landholder to impose new abwaubs or taxes on the lands in cultivation, tantamount to saying to him, that he shall not raise the rents of his estate. The rents of an estate, are not to be raised by the imposition of new abwaubs or taxes on every begah of land in cultivation; on the contrary, they will in the end be lowered, by such impositions; for when the rate of assessment becomes so oppressive as not to leave the ryot a sufficient share of the produce for the maintenance of his family, and the expenses of cultivation, he must at length desert the land. No zemindar claims a right to impose new taxes on the land in cultivation, although it is obvious that they have clandestinely levied them, when pressed to answer demands upon themselves; and that these taxes have, from various causes, been perpetuated to the ultimate detriment of the proprietors who imposed them.

"The rents of an estate can only be raised, by inducing the ryots to cultivate the more valuable articles of produce, and to clear the extensive tracts of waste land, which are to be found in almost every zemindary in Bengal. It requires no local knowledge of the revenues of this country, to decide whether fixing the assessment, or leaving it liable to future increase, at the discretion of government or its officers, will afford the greatest encouragement to the landholder to have recourse to these means, for the improvement of his estate."

8. The foregoing were the sentiments of Marquis Cornwallis; and the following is the law of Bengal:

BENGAL CODE.

EXTRACT from Regulation VII. A. D. 1793, for re-enacting, with modifications and amendments, the rules for the Decennial Settlements of the public revenue payable from the lands of the Zemindars, independent Talookdars, and other actual Proprietors of land in Bengal, Behar, and Orissa.

"LII.—The zemindar or other actual proprietor of land, is to let the remaining lands of his zemindary or estate, under the prescribed restriction, in whatever manner he may think proper; but every engagement contracted with under-farmers, shall be specific as to the amount and conditions of it; and all sums received by any actual proprietor of land, or any farmer of land, of whatever description, over and above what is specified in the engagements of the persons paying the same, shall be considered as extorted, and be repaid with a penalty of double the amount. The restrictions prescribed, and referred to in this section, are the following:

"LIII.—No person contracting with a zemindar, independent talookdar, or other actual proprietor, or employed by him in the management of the collections, shall be authorized to take charge of the lands or collections, without an *asmilnamah*, or written commission, signed by such zemindar, independent talookdar, or other actual proprietor.

"LIV.—The impositions upon the ryots, under the denomination of *abwaub*, *mahatoot*, and other appellations, from their number and uncertainty, having become intricate to adjust, and a source of oppression to the ryots, all proprietors of land and dependent talookdars shall revise the same in concert with the ryots, and consolidate the whole of the asset into one specific sum. In large zemindaries or estates, the proprietors are to commence this simplification of the rents of their ryots, in the *pergunnah* where the impositions are most numerous, and to proceed in it gradually, till completed, but so, that it be effected for the whole of the lands by the end of the Bengal year 1198, in the Bengal districts; and of the *Fussely* and *Wellaity* year 1198, in the Behar and Orissa districts: these being the periods fixed for the delivery of pottahs, as hereafter specified.

LV.—No

"LV.—No actual proprietor of land, or dependent talookdar, or farmer of land, of whatever description, shall impose any new *abwaub* or *mahatoot* upon the ryots, under any pretence whatever. Every exaction of this nature, shall be punished by a penalty equal to three times the amount imposed; and if at any future period, it be discovered that new *abwaubs* or *mahatoots* have been imposed, the person imposing the same, shall be liable to this penalty for the entire period of such imposition."

"LVI.—It is expected that in time the proprietor of land, and the ryot, will find it for their mutual advantage to enter into agreements, in every instance, for a specific sum, for a certain quantity of land, leaving to the option of the latter to cultivate whatever species of produce may appear to them likely to yield the largest profit: where, however, it is the established custom to vary the pottah for lands according to the articles produced thereon, and while the actual proprietors of land, dependent talookdars, or farmers of land, and ryots in such places, shall prefer an adherence to this custom, the engagements entered into between them, are to specify the quantity of land, species of produce, rate of rent, and amount thereof, with the term of the lease, and a stipulation that in the event of the species of produce being changed, a new engagement shall be executed for the remaining term of the lease, or for a longer period, if agreed on; and in the event of any new species being cultivated, a new engagement, with the like specification and clause, is to be executed accordingly.

LVII. (First).—The rents to be paid by the ryots, by whatever rule or custom they may be regulated, shall be specifically stated in the pottah; which, in every possible case, shall contain the exact sum to be paid by them.

LVII. (Second).—In cases where the rate only, can be specified, such as where the rents are adjusted upon a measurement of the lands after cultivation, or on a survey of the crop, or where they are made payable in kind, the rate and terms of payment, and proportion of the crop to be delivered, with every condition, shall be clearly specified."

BENARES LOCAL.

EXTRACT from Regulation LI. A. D. 1795, entitled, a Regulation respecting Ryotty Pottahs; and being, as the preamble states,—“To prevent undue demands being made on the Ryots, or Cultivators of the Soil, by the Aumils, Zemindars, Farmers, or others entitled to levy from them the *Hakmee*, or government proportion of the produce.”

Sect. IX. “If a dispute shall arise between the ryots, and the persons from whom they may be entitled to demand pottahs, regarding the rates of the pottahs (whether the rent be payable in money or kind) it shall be determined in the *dewanee adawlut* of the city or *zillah*, in the jurisdiction of which the lands may be situated, according to the rules established in the *pergunnah*, or *tuppah*, or *talooka*, for lands of the same description and quality, and for the same cast of cultivators, as those respecting which the dispute may arise.

X. “The rules in the preceding Section, are to be considered applicable not only to the pottahs, which the ryots are entitled to demand in the first instance, but also to the renewal of pottahs, which may expire or become cancelled; and it is declared that no proprietor or farmer of land, nor any other person, shall require ryots, whose pottahs may expire or become cancelled, to take out new pottahs at higher rates than the established rates of the *pergunnah* for lands of the same quality and description, due consideration being had, as far as may be required by the custom of the district, to the alteration of the species of culture, and the cast of the cultivator. Under this rule *khodkasht* or *Chupperbund* ryots, will be entitled to have their pottahs renewed at the established rates, upon making application for that purpose, to the person by whom the pottahs are to be granted, as are also *paykasht* ryots, provided the proprietor or farmer chooses to permit them to continue to cultivate the land, which they have the option to do or not, as they may think proper, on the expiration of the *paykasht* leases, whereas *khodkasht* ryots cannot be dispossessed, as long as they continue to pay the stipulated rent.”

MADRAS CODE.

EXTRACT from Regulation XXX. A. D. 1802, entitled, A Regulation prescribing Pottahs to be used between Landholders, their Under-farmers, Tenants, and Ryots.

Sect. II. “Proprietors and farmers of land shall enter into agreements with the inhabitants and cultivators of land, on the terms on which they respectively occupy such lands; and the contracting parties shall be mutually bound to exchange their agreements in writing; the engagements of the proprietor being denominated pottah, and the engagement of the ryot being denominated *inuchelka*.

VII. “Proprietors, or farmers of land, shall not levy any new assessment or tax on the ryots, under any name, or under any pretence. Exactions, other than those consolidated in the pottah, or otherwise authorized by the government, shall, upon proof, subject the proprietor or farmer to a penalty equal to three times the amount of each exaction.

VII. “Under-farmers and cultivators of land they may respectively occupy; and farmers of land, pottahs for the descriptions of land may refuse or delay to execute, or cause to be executed, pottahs so demanded, such proprietors or farmers of land shall, after the expiration of six months, calculating from the settlement of the permanent land revenue, on their estates, be liable to prosecution in the courts; and shall, on proof of such refusal or delay, be also liable to pay such damages, as the court shall adjudge to be equal to the trouble and expense incurred by the under-farmers or cultivators, in consequence of such refusal or delay.

11 H

IX. “Where

Documents relative to
Zemindary and Ryot-
war Settlements.Mr. Hodgson's
Memor.

* Madras Regulation.

See Sect. 2, Reg. XXX.
1802, above quoted.

* Robertson's India.

Straha, lib. 15. A.
Dio 1. Sic. lib. 2.

IX. "Where disputes may arise respecting rates of assessment in money, or of division in kind, the rates shall be determined, according to the rates prevailing in the cultivated lands in the year preceding the assessment of the permanent jumma on such lands; or where those rates may not be ascertainable, according to the rates established for lands of the same description and quality, as those respecting which the dispute may arise."

g. Having quoted the opinion of the first founders of the permanent system; having stated what the law is, in Bengal, and what it is, on the Coast; the following conclusion will, it is expected, be conceded:

10. That the right granted to a zemindar, does not include the power to demand what rent he pleases from the land under cultivation in his zemindary, because he is not at liberty to impose "new abwabs, or mhatool, or to levy any new tax or assessment;" and that therefore, where a new tax is not permitted to be levied, there must have existed an old and a known tax; and because all the Regulations which have been quoted, contain internal evidence of a right having been confirmed to the ryots, to pay their revenue according to their pottabs; while the law, at the same time, defines how the terms of the pottab shall be regulated, and how accommodated, to local usages and customs.

11. If this conclusion be correct, it may suggest the propriety of attentively considering this part of the subject; and of enquiring whether the ryots of Canara, whether the ryots of proprietors, and a permanent settlement immediately with them has been proposed; whether, I say, those ryots, can claim more, or wish for more. They are by law, confirmed in the possession of their land; the rent of the land is fixed; and no increase can be demanded from them, under any pretext.

12. It is of no moment to the ryot, whether his ancestors acquired their rights, by purchase or by gift; whether the right be, only a prescriptive right, or whether it be, a right lately granted. It is unimportant whether the ryots be called proprietors* or tenants, *jeenkars* or *meerassadars*, provided the law has preserved to them what they have always possessed.—A subject in England has only the usufruct, and not the absolute property in the soil; or, as Sir Edward Coke expresses it, he hath "*dominium utile*, but not *dominium directum*"; and if the strongest and highest estate that any subject can have in England, "is no more than the usufruct,"—(Blackstone)—the ryot of India may rest contented, with an usufructuary right.

"According to the ideas which prevailed among the natives of India, as we are informed by the first Europeans who visited their country, the sovereign is considered as the sole universal proprietor of all the land in his dominions; and from him, is derived every species of tenure by which his subjects can hold it. These lands, were let out to the farmers who cultivated them, at a stipulated rent, amounting usually to a fourth part of their annual produce, paid in kind. In a country where the price of work is extremely low, and where the labour of cultivation is very inconsiderable, the earth yielding its productions almost spontaneously, where subsistence is amazingly cheap, where few clothes are needed, and houses built and furnished at little expense, this rate cannot be deemed exorbitant or oppressive. As long as the husbandman continued to pay the established rent, he retained possession of the farm, which descended, like property, from father to son. These accounts, given by ancient authors, of the condition and tenure of the renters of land in India, agree so perfectly with what now takes place, that it may be considered almost as a description of the present state of its cultivation. In every part of India, where the native Hindoo princes retain dominion, the ryots, the modern name by which the renters of land are distinguished, hold their possessions by a lease, which may be considered as perpetual, and at a rate fixed by ancient surveys and valuations. This arrangement has been so long established, and accords so well with the ideas of the natives, concerning the distinctions of casts, and the functions allotted to each, that it has been inviolably maintained in all the provinces subject either to Mahomedans or Europeans; and, to both, it serves as the basis on which their whole system of finance is founded. In a more remote period, before the original institutions of India were subverted by foreign invaders, the industry of the husbandman, on which every member of the community depended for subsistence, was as secure as the tenure by which he held his lands was equitable."

13. The collector of the Ceded Districts does not believe take any notice of the numerous poligars in his district, who, according to the declared principles of the permanent system,

* "That there be a separation or distinction of possessions, and that this separation be steady and constant: this is absolutely required by the interests of society, and hence the origin of justice and property.—What possessions are assigned to particular persons; this is, generally speaking, pretty indifferent; and is often determined by very frivolous views and considerations. We shall mention a few particulars.
"Were a society formed among several independent Members, the most obvious rule which could be agreed on, would be to annex property to present possession, and leave every one a right to what he at present enjoys; the relation of possession which takes place between the person and the object, naturally draws on the relation of property.
"For a like reason, occupation, or first possession, becomes the foundation of property.
"Where a man bestows labour and industry upon any object which before belonged to nobody, as in cutting down

"or shaping a tree, in cultivating a field, &c. the alterations which he produces, causes a relation between him and the objects, and naturally engages him to annex it to himself, by the new relations of property. This cause, here connected with the public utility, which consists in the encouragement given to industry and labour.
"Perhaps, to, private humanity towards the possessor, concurs, in this instance, with the other motives, and engages to leave with him what he has acquired by his sweat and labour, and what he has bestowed himself with the constant enjoyment of. For though private humanity can by no means be the origin of justice, since the latter virtue so often contradicts the former; yet when the rule of separate and constant possession is once formed by the indispensable necessities of society, private humanity, and the aversion to doing a hardship to another, may, in a particular instance, give rise to a particular rule of property."—Hume's Essays.

tem, would be made zemindars; his proposed settlement would then be wholly ryotwar, to the exclusion of the poligars; if not, it would be only, partially ryotwar.

14. The collector of Tanjore and Trichinopoly proposes a permanent ryotwar settlement of Tanjore, and of a part of Trichinopoly, and contemplates the reinstatement of the poligars of Warriore, Terriore, and Arialore, in the latter district, as zemindars, and on zemindary tenure.

15. It must appear a strange inconsistency, with reference to measures of permanent and uniform government, to deprive the poligars of the Ceded Districts, of that which has been given to those of Tinnevely, Rammad, Dindigul, &c. and to make a permanent settlement given to those of Warriore, Terriore, and Arialore, with the ryots; and at the same moment, to place the ryots of Warriore, Terriore, and Arialore pollams, under zemindars, while the ryots of the neighbouring, and even intermixed villages of those pollams, are to have a permanent settlement concluded with them.

16. Neither Colonel Munro, Mr. Wallace, nor any other person, will argue that the rights of the ryots of one part of Trichinopoly, and of the other part of the Ceded Districts, ought to be different.

17. The situation of the ryots of Malabar and Canara, and their rights, have long been supposed to differ essentially, from those of other ryots in other provinces. Before, however, a permanent system, differing from that established elsewhere, is introduced into either of these provinces; before a particular constitution or law is framed for these provinces; it may be highly expedient to analyse this supposed difference, to enquire how the existing law would affect the rights of the ryots there; and whether the principles of the permanent system, as now established, would, if introduced, infringe any of those rights.

18. I shall here assume, because, if the assumption is doubted, it can be established by the public records, that the rights of the ryots of Canara, of Malabar, and of Coorg, are similar. Private estates, as they are called, exist in all these countries, and the public revenue is of the same nature. Any shade of difference that may exist, is not material in the present state of the question.—I mean only here to draw attention to the following principal facts.

1st. That the ryots of Malabar were long under rajahs, and paid the rents of their private estates to those rajahs; that the collector of Malabar has stated the practicability (laying aside the ancient rajahs, now pensioners) of creating new zemindars, as a medium of collecting a temporary or a permanent revenue.

2d. That the ryots of Canara did at one period† of time, either throughout the district, or in a part of it (which is sufficient for my purpose), pay their rents through rajahs, zemindars, or poligars.

3d. That we have transferred to the rajah of Coorg, from Canara, a portion of private estates, which yielded an annual revenue to government of about 20,000 star pagodas, whereby the proprietors, as the ryots of Canara are called, now pay their revenue, not direct to government, but to a rajah or zemindar. It does not alter the case, that I am informed, the rajah of Coorg pays no revenue to government. He gives an elephant annually; and whether his tribute is an elephant, or two-thirds of the government rent of the estates made over to him, is of no consequence. The difference between the two-thirds and the value of the elephant, is what government have conceded, under considerations of a political nature.

19. Having stated the law, and adduced facts, I would argue as follows:—
1st. That all the rights claimed for the ryots of Malabar and of Canara, are confirmed to them by the law, as it now stands.

2d. That the same rights are guaranteed to all ryots§ under the presidency of Fort St. George.

3. That forming a permanent settlement with existing zemindars, or with zemindars to be created, will not infringe those rights in Malabar, Canara, or in any other province under this government.

4. That the act of creating zemindars to collect the rents of the ryots, is not repugnant to the prejudices of the ryots; because the ryots have for ages paid their rents through a medium agency, established by the sovereign.

20. Whether the agent was a permanent officer, a temporary officer, a sonbahdar, zemindar, poligar, tehsildar, or whether a jaghiredar, enaumdar or shotriumdar, or any other description of person, is of little consequence, as it in no respect affects, the rights enjoyed by the ryots.

21. From

* Compare para. 23 of Colonel Munro's Report from Canara, dated 31st May 1800, with Major Walker's Letter on the Tenures of Land in Malabar, dated 20th July 1801, and the Report of the Commissioners in Malabar, dated 28th July 1801.

† "While engaged in this business, I received letters from the poligars of Bilghy, Soondah, Vitteel, and Comlah, all to the same purport; congratulating me on the success of our arms, and expressing their confidence that they would be reinstated in their ancient domains. I knew that there were pretenders, either open or concealed, to almost every district in Canara."—Major Munro to the Board of Revenue, 31st May 1800, para. 3.

‡ The Beddanore family made no additions till 1618, when they imposed an additional assessment of 50 per cent. on the whole of the jumma, except in what is called the Hobly of Mangalore, which comprises about one-third

of Canara, and which being at that time mostly held by tributary poligars, was only partially subjected to this assessment."—Ibid. para. 9.

§ "The patti, or extra assessment, of 1712, in column 10, was imposed by the Rajah of Soondah, for the purpose of discharging the Mogul Peshcush, at the rate of 50 per cent. on all gardens; and from 24 to 12½ per cent. on rice fields. The addition under this head, in Beitwal, was made by the Adgil poligars, who then rented part of that district."—Ibid.

¶ Two-thirds is the proportion of the government rents of ryots lands, generally paid by zemindars; or, in other words, the zemindars pay to Government two-thirds of their gross collections from the ryots.

§ It will be seen, in a subsequent part of this paper, that the same rights were claimed by many collectors, many years ago, for the ryots of this side of the peninsula.

21. From the foregoing discussion, it appears that the rights are the same, in all the provinces under this government (I firmly believe over all India); that these rights, are defined by law, and unalterable, by any intermediate agency of any description which may be employed to realize the dues of government. That the revenue must be collected through the medium of some agency, will not be denied; as it is not to be supposed that any person will contend for advantages conferred on a ryot, by a system which would compel him several times in a year, to quit the immediate concerns of his farm and family, and travel fifty or a hundred miles, for the purpose of paying every kist into the treasury of the collector. The expenses of such journeys, independent of the consideration of the detail of such a system, would perhaps more than equal the amount of the public assessment on the individual. An agency must therefore be resorted to; and it remains for investigation, whether it would be most politic to employ zemindars, who have a direct interest in the prosperity of their under-tenants, or hiring servants of government, entirely divested of such interest. I shall therefore proceed to the arguments which have been stated on the subject of zemindarry agency; and to examine, whether it unites the greatest advantages both for the government and ryot.

PART THE SECOND:

Being on the Advantages of the Zemindarry Agency, with reference to Government; and on its Advantages, with reference to the Ryot.

22. THE proposition for making a permanent settlement with the ryots, is not new. The subject was investigated and discussed in the years 1789, 1790, 1791 and 1792, by Marquis Cornwallis and Sir John Shore. The plan was rejected; and the rejection of it, approved by the Court of Directors.*

23. The proposition was again revived by the members of the Board of Revenue at this Presidency, in the years 1798 and 1799; and all that had passed to that period, on the subject, was again brought forward. The subject was referred to Bengal, where the plan of making a permanent settlement immediately with the ryots, was again rejected. The rejection was pointed; for under the experience† which had been derived in Bengal, during a period of ten years, the Bengal government authorized and directed the demesne or havelly lands to be formed into estates; and a Regulation was made, that no estate should be a separate estate, "unless (Sect. 10, Reg. XXV. 1802) the public assessment thereon amounted to 500 pagodas or upwards."

24. The instructions furnished to collectors on the 15th October 1799, for the purpose of preparing materials for forming a permanent settlement of the revenue, were framed from the Report of the Board of Revenue, and the orders of the Governor General in Council. They stated, that "government has come to the resolution of transferring to native landholders, in all practicable cases, the property which they now hold in the havelly lands; and, with this view, it is their intention to parcel it out into lots, competent to bear a fixed annual jumma of from one to ten thousand pagodas, and to put them up to public sale."

25. Major Macleod, then collector of Salem, and Mr. Hurdis, then collector of Dindigul, in replying to these general instructions‡, proposed a permanent ryotwar settlement, and stated the ryots to be as much proprietors of the land, as those intended to be created. It may be here not unimportant to request attention to the remark, that two collectors on this side of India, claimed for their ryots, what was, at the same period, claimed by Colonel Munro for the ryots of Canara; that Mr. Wallace has since preferred similar claims for all the ryots of Tanjore, and for a part of the ryots of Trichinopoly; and that Colonel Munro, without discussing the rights of the ryots of the Ceded Districts, has nevertheless recommended a settlement immediately with them. What rights were to be confirmed to the ryots, were not

* See Letters from the Court, dated 19 September 1792, and 11 February 1801.—"The leading principles of the measure have already received our sanction, in our Letter to the Bengal Government, of the 19th September, 1792, when the business, with the luminous information which attended it, were fully before us, and materially considered by us, 11th February 1801."

† See Proceedings of the Board of Revenue, of the 3d September 1799, para. 363. It is evident, from the foregoing, that the detail and minutiae alluded to, were considered a cause of great perplexity; and the Board observe, by Regulation XVIII, passed in Bengal in 1797, that very serious inconvenience is experienced from a multitude of inconsiderable landholders, viz.—"Landed property, in the district of Chittagong, is, for the most part, distributed into very small portions among the numerous proprietors, of which, and their tenants, so many disputes continually rise, regarding the property or boundaries of their respective tenures, that the unremitting assiduity of the Zillah Judge, and his register, has been found insufficient to bring them to an early trial and decision, whereby one of the primary objects of the existing Judicial Regulations, the speedy administration of justice, has been materially obstructed in the above district; and the injured party, despairing of timely redress by due course of law, has, in some instances, had recourse

to violence and other illegal means, to redress himself. To remedy these evils, so incompatible with the security of property and good order of society, established in other parts of the Company's provinces, and which is equally the desire of Government to establish universally; the Vice President in Council has thought proper to enact the following Rules, for the more speedy administration of justice, in the cases referred to, which are to be considered in force in the Zillah of Chittagong only, from the date of their receipt by the Judge of that district."

¶ Para. 5.—"Your Board will observe, from what has been said in the preceding paragraph, that every farmer is already a sort of proprietor of the lands he may possess; and that he is secured, by the potta he receives, against any unfair demands being made from him."—Major Macleod to Board of Revenue, 11th Nov. 1800.

"The Resolution of Government, to dispose of the proprietary right in the Circar lands by sale, according to the manner and amount specified in paragraph 38, I conceive to be, generally, very impracticable, from the poverty of the people they expect will become the purchasers, as well as from the objection, that those very people, would have to purchase a proprietary right in what prescription had already made their own."—Mr. Hurdis to the Board of Revenue, 16 March 1800.

not then thoroughly known; they appear still to be imperfectly understood. The subject of creating zemindars, was new to these gentlemen; they appear to have connected the establishment of an intermediate class of people between government and the ryot, with the subversion of the established rights of the latter; and actuated by a praiseworthy regard for the welfare of the inhabitants, in the districts under their charge, they supported the priority of their claims to the new rights which they believed it to be a contemplation to bestow on the zemindars. The error of this conclusion has been sufficiently exposed: it may perhaps be accounted for, by the various interpretations which have been applied to the term "proprietary right;" but a further discussion of the subject, is not now necessary.

26. Colonel Munro has stated, and the opinion will be generally concurred in, that the complete abolition of an ancient revenue system, can never be advisable, until it has been fully proved that that which is intended to supplant it, is better. In order to decide whether the new is preferable to the old, it should first be ascertained whether it is practicable; whether it will be liked by the inhabitants; and whether it will ultimately augment the revenue of the country, and the resources of government. He proceeds to add, that a judgment cannot easily be formed upon these points, without previously considering the actual state of the country, and of the people by whom it is cultivated. From the state of the country, and of the people, Colonel Munro argues that the settlement ought to be ryotwar.

27. It will be my endeavour to show, that the permanent settlement ought to be made with zemindars, where zemindars exist; and that zemindars ought to be created, where none are found. Because I have already shown, that an intermediate agency has always existed between the government and the ryots; and that the establishing of a permanent one, is not a complete abolition of the ancient revenue system, not even an encroachment on it, but a confirmation of it; and because, in great estates, the proprietors have a deeper interest than revenue officers, in the improvement of their lands: that being better judges both of the nature of the soil, and of the circumstances of the ryots, they will be more likely to regulate their rent fairly, so as to enable the better sort of ryots to thrive, and the poorer sort to avoid the distresses and failures, which are so often the consequence of over-assessment: that if they are wealthy, their own interest will urge them to employ more stock in cultivation, than can be expected under the present system: that if they are not wealthy, they will soon become so, from the accumulation of the remission of rent; and the result will be the same; that a degree of mutual confidence will arise between the landlord and tenant, which can never take place between the ryot and the revenue servant; and that from this source, the private dealings among the inhabitants, will be increased and facilitated, greatly to the advantage of the country. That the ryot will have a greater certainty of holding his land at a moderate rent, because the proprietors will be restrained from over-assessing him, by the fear of his throwing up his farm, and going off to another estate; while the revenue officer is in a great measure exempted from this check, for he can follow the fugitive ryot, and assess him wherever he ploughs a field. That the ryot will be less likely to suffer oppression, under a landholder, than under a revenue officer; because, although the law may be supposed to protect him as effectually in the one case, as the other; yet he will be more influenced by his fears and his ignorance, when he is a tenant of government, than when he is that of an individual, to submit in silence. That the raising up of a respectable body of land-owners, will introduce that just gradation of rank, which is so essential to the existence and prosperity of every well-ordered society. And, finally, that the inhabitants will be relieved from the constant and vexatious interference of revenue officers in all their transactions; and government, of a great part of the expense of maintaining them.

28. The foregoing are benefits of great magnitude. They comprize almost all that can be said in favour of the zemindarry agency; and are, in abstract, what Marquis Cornwallis and Sir John Shore* urged, would be the result of that system:—they are not my words, but verbatim the words of Colonel Munro. I shall now give the Colonel's reasons for doubting that these effects, would naturally flow from great estates. "If such benefits should flow, there can be little doubt, he adds, as to the expediency of its adoption: But there are many reasons to induce the belief that the consequences of that system, would not be so beneficial, as might at first sight be expected. The potails of villages, and the principal cultivators, who are the only description of people likely to become owners of estates, have never heard of private landed property, or of any landlord but the circar. It would be almost impossible to persuade them, that government has transferred its right in the soil to them. Nothing but the experience of a great number of years would convince them that they themselves were actually its proprietors; they would therefore, as long as they entertained doubts of the stability of their tenures, act as if they were in daily expectation of a change. They would endeavour to make the most of their estates while in their possession; they would press heavy on the ryots, and they would not employ much stock, even if they had it, in improvements; and the objects of speedy improvement, would hence be lost. As they are in general as poor as the common cultivators, they could make no advances from their own

* Para. 17. "The humane and liberal sentiments, which dictated the instructions upon which the present plan is founded, will prompt you to receive the highest gratification, if my hopes of its producing wealth and happiness to the intelligent and industrious part of the individuals of this country, shall be realized: and, independent of the ut-
most importance for promoting the solid interests of the Company, that the principal landholders and traders, in the

interior parts of the country, should be restored to such circumstances as to enable them to support their families with decency, and to give a liberal education to their children, according to the customs of their respective casts and religions; that a regular gradation of ranks may be supported, which is no where more necessary than in this country, for preserving order in civil society."—Marquis Cornwallis to the Court of Directors, 2d August 1789.

"own funds. Neither is it probable that they would make any from the remission which government might deem it advisable to make, in order to secure the permanency of the settlements. They would employ a part of this fund, in making good deficiencies; and looking forward to the supposed danger of losing their tenures, they would hoard up the rest for their private use, and bestow no part of it, on the promotion of agriculture. They would no doubt at last, when they became persuaded of the stability of their tenures, appropriate their savings to the cultivation of their estates; but it would be long before this change could take place in their opinions; and they would certainly, in the mean time, have reduced the ryots to a much worse state than that in which they found them. I make this conclusion, upon the supposition that *they are to be at liberty to raise their rents, like land owners in other countries*; for if they are restricted from raising the assessment fixed by government, and are at the same time, liable for all losses, they have not the free management of their estates, and hardly deserve the name of *owners*."

29. It has been already shown, that this description is incompatible with the existing laws, and therefore, while they remain in force, the conclusion drawn from it, must be without foundation; and the advantages which Colonel Munro stated, in an opposite description of a permanent settlement concluded with individuals, for a considerable extent of landed property, would appear to be ensured.

30. It has further been shown, that the constitution established in 1802, for the internal government of the provinces subject to this Presidency, confirms, instead of infringing, the rights and usages which have been enjoyed and observed by the inhabitants. Where there already existed an higher class of society, who received the rents of the ryots, and paid a consideration for the aggregate collection to government, the confirmation of that class, in the situation in which they were found, has followed as a matter of justice. It is only where such persons do not exist, that the policy of creating them, can come under discussion. Perhaps the arguments which have been urged against the measure, tend in a great degree, to support it. The necessity of gradations in society, is too generally admitted, to render it necessary that it should be particularly insisted on here. Apprehensions for the stability of the gradations already established, form a strong feature of the objections above quoted, to a zemindary agency, and of the reasoning on which a preference has been given, to a ryot-war system: but when it has been shown, that the zemindary agency does not involve the destruction of the "rank, influence and privileges" claimed for the ryots, but that it is not only connected with their preservation, but extends and enlarges the relations of society; may it not with reason be asked,—whether this additional link in the chain of society, does not tend, in a material degree, to unite the great body of the people more strongly to the government?

"Next in dignity to the laird, is the tacksman, a large taker or leaseholder of land, of which he keeps part as a domain in his own hand, and lets part to under-tenants. The tacksman is necessarily a man capable of securing to the laird the whole rent, and is commonly a collateral relation. These tacks or subordinate possessions, were long considered as hereditary; and the occupant was distinguished by the name of the place at which he resided. He held a middle station, by which the highest and the lowest orders were connected. He paid rent and revenue to the laird, and received them from the tenants. This tenure still subsists with its original operation, but not with the primitive stability."

"I have found, in the higher parts of Scotland, men not defective in judgment or general experience, who consider the tacksman as a useless burden on the ground, as a drone who lives upon the product of an estate, without the right of property, or the merit of labour, and who impoverishes at once, the landlord and the tenant. The land, say they, is let to the tacksman at sixpence an acre, and by him to the tenant, at ten-pence. Let the owner be the immediate landlord to all the tenants,—if he lets the ground at eight-pence, he will increase his revenue by a fourth part, and the tenants' burden will be diminished by a fifth. Those who pursue this train of reasoning, seem not sufficiently to enquire whether it will lead them, nor to know, that it will equally show the propriety of suppressing all whole-sale trade, of shutting up the shops of every man who sells what he does not make, and of excluding all whose agency and profit intervene between the manufacturer and the consumer. They may, by stretching their understandings a little wider, comprehend, that all those who by undertaking large quantities of manufacture, and affording employment to many labourers, make themselves considered as benefactors to the public, have only been robbing their workmen with one hand, and their customers with the other."

"According to these schemes, universal plenty is to begin and end in universal misery. Hope and emulation will be utterly extinguished; and as all must obey the call of immediate necessity, nothing that requires extensive views, or provides for distant consequences, will ever be performed."

31. "Rank, influence and privileges," it has been observed, "are valuable possessions in all countries, and in none more so, than this." The purchase of a zemindary right, confers all three: the two first, need not any explanation; the third, consists in the difference between the remission of government and what the zemindar can collect, according to law, from his estate; and in the progressive increase of that difference, from an extended occupation of land, and from the improvement of the land now cultivated, by all the ways and means which self-interest will suggest. That these are not imaginary rights, but rights of considerable value, we have had abundant evidence of, not only from the anxious desire of all who have acquired such property, whether by confirmation, by gift or by purchase, to retain possession under all the disadvantages of a succession of unfavourable seasons,

32. These circumstances are incontrovertible evidence of a positive good, which, it has been shown, has been obtained without infringing any of those rights proposed to be conferred on the cultivators by a permanent ryotwar settlement.

"The greatest misfortune of a country, is an indigent tenantry. Whatever be the native advantages of the soil, or even the skill and industry of the occupier, the want of a sufficient capital, confines every plan, as well as cripples and weakens every operation,—bandry. This evil is felt, where agriculture is accounted a servile or mean employment,—where farms are extremely subdivided, and badly furnished with habitations,—where leases are unknown, or of short or precarious duration. With respect to the encouragement of husbandry, in this as in every other employment, the true reward of industry is in the price and sale of the produce. The exclusive right to the produce, is the only incitement which acts constantly and universally—the only spring which keeps human labour in motion; all therefore that the laws can do, is to secure this right to the occupier of the ground, that is, to constitute such a system of tenure, that the full and entire advantage of every improvement, go to the benefit of the improver—that every man work for himself, and not for another; and that no one share in the profit, who does not assist in the production. By the occupier, I here mean, not so much the person who performs the work, as him who procures the labour, and directs the management; and I consider the whole profit as received by the occupier, when the occupier is benefited by the whole value of what is produced; which is the case with the tenant, who pays a fixed rent for the use of land, no less than with the proprietor, who holds it as his own. The one, has the same interest in the produce, and in the advantage of every improvement, as the other. Likewise the proprietor, though he grant out his estate to farm, may be considered as the occupier of his tenants; regulates the occupation, by the choice, superintendence, and accommodation of his tenants; by the disposition of his lands, by erecting buildings, providing accommodations, by prescribing conditions, or supplying implements and materials of improvement; and is entitled, by the rule of public expediency above-mentioned, to receive, in the advance of his rent, a share of the benefit which arises from the increased produce of his estate. The violation of this fundamental maxim of agrarian policy, constitutes the chief objection to the holding of lands by the state, by the king, by corporate bodies, by private persons, in right of their offices or benefices. The inconvenience to the public, arises, not so much from the alienable quality of lands, thus holden in perpetuity, as from hence,—that proprietors of this description, seldom contribute much either of attention or expense, to the cultivation of their estates, yet claim, by rent, a share in the profit of every improvement that is made upon them. This complaint can only be obviated by long leases, at a fixed rent, which convey a large portion of the interest to those who actually conduct the cultivation. The same objection, is applicable to the holding of land by foreign proprietors, and, in some degree, to estates of too great extent being placed in the same hands."

Now the principal expedient by which such a purpose, namely, increasing the number of the people, can be promoted, is, to adjust the laws of property, as nearly as possible to the following rules:—First, "To give the occupiers, &c. the property over the soil which is necessary for its perfect cultivation." Secondly, "To assign the whole profit of every improvement, to the persons by whose activity it is carried on. What we call property in land, as hath been observed above, is power over it: now it is indifferent to the public, in whose hands this power resides, if it be rightly used. It matters not to whom the land belongs, if it be well cultivated."

33. I must now be permitted to refer to the experience gained in Bengal, where the ryots have the same privileges as those of the peninsula, as appears proved by the authorities which I have quoted. Under this experience, the Governor General in Council, on the 31st December 1799, being a period of nearly ten years subsequent to the establishment of the permanent settlement under that government, informs the Governor in Council of Fort St. George, that "government has always been under the necessity of employing its own officers, or of having recourse to farmers for the management of these lands. These agents and farmers, having no permanent interest in the improvement of the lands, often found a temporary advantage in committing frauds and abuses; and it was invariably found, that the lands belonging to the government, although very advantageously situated, were worse cultivated than the contiguous lands of individuals."

"It was on these grounds, as well as in consideration of the injustice committed against the original zemindars, in the grant of these lands to the Company, that we restored to the zemindars the twenty-four pergunnahs or districts, commonly called the Company's Lands, which surround Calcutta; the zemindary right in which, was granted to the Company (to the exclusion of the former proprietors) by Jaffer Ali Khan. No consideration could with justice have been demanded by the Company, from those zemindars for the restoration of rights, of which they were originally deprived, by an act of injustice."

"With regard to the havelly lands under your presidency, as detailed in the 321st, 322d, and 323d paragraphs of the Report of your Board of Revenue, we entirely concur in opinion with that board, that these lands should be parcelled out into estates, and that they should be disposed of gradually, as may be found practicable, and converted into zemindary tenures, subject to the payment of a definite and perpetual revenue."

"If no purchasers for these lands should appear, we are satisfied that it will be for the interests of the Company, of the occupants and inhabitants of those lands, and of the country at large, that the lands should be granted to individuals of acknowledged property, who would take them, as zemindaries, subject to the payment of a fixed revenue to government in perpetuity."

Documents relative to Zemindary and Ryotwar Settlements.

Mr. Hodgson's Memoir.

"It is also our desire, that these orders, with regard to the disposal of the havelly lands, and the conversion of them into zemindaries at a fixed revenue, should be extended to the countries lately conquered from Tippoo Sultan, as soon as a satisfactory statement shall have been obtained of the resources of those conquests."

34. At a much later period, the foregoing orders have been repeated by the Governor General in Council, in a letter of the 19th July 1804, as follows:

"The instructions of the Governor General in Council, under date the 31st December 1799, and the order of his Excellency in Council of the 18th June 1801, respecting the annexation of the provinces of Malabar and Canara to Fort St. George, state the principles, conformably to which, the settlement of the land revenue of the districts, in which no settlement has been formed, must be regulated. Where the necessary enquiries for forming a permanent settlement, have not been completed, the settlement should be made for such term of years as local circumstances may render advisable. In all cases, it is desirable that the settlements should be formed with the zemindars, or other description of landholders. Where no such descriptions of persons exist, it would be proper to form the lands into estates, and to dispose of them to persons who will attend to their cultivation. These persons, as well as all other landholders, should be permitted freely to transfer their estates by sale, gift, or in any other manner. It can never be desirable that the government itself should act as the proprietor of the lands, and should collect the rents from the immediate cultivators of the soil. The rates of rent payable for the different descriptions of produce, must vary in every district, and often in every village. Where any proprietors may be found, they will generally collect those rents, agreeably to the specific engagements which they may conclude with their tenants, or according to the established usage of the country. If any differences should arise between the landholders and tenants regarding those engagements or usages, the courts of judicature will form the proper tribunals for deciding such differences. These questions, are of private right, in which the executive authority cannot interfere, consistently with justice, policy, or its own interests. The difficulties experienced in Malabar, in regulating the assessment on the pepper vines, and other articles of produce, and the evils which have resulted from the measures adopted for that purpose, afford most convincing proof of the bad policy of a system of revenue which requires the executive authority of the government to assume every where the character of a proprietor of land, and to interfere in details, which cannot be conducted in a manner favourable to the interests of the cultivator of the soil, and to the extension of agriculture, excepting by the proprietors of the lands."

"The cultivation of the country must depend, on the exertions of the land-holders. In order to encourage them to employ those exertions, and to conduct themselves with moderation and justice towards the immediate cultivators of the soil, the annual payments of the land-holders to government, should be fixed upon a scale of equity and moderation, regulated, with reference to the receipts of government, from the lands or estates of the different land-holders, for a period of years; and all the authorities, of every description employed in the collection of the revenue, including the executive authority of the government itself, should be rendered amenable for their acts, to the controul of the laws, according to the rules already established in those parts of the country to which the new constitution has been completely extended. The early extension of these principles to the unsettled districts, will combine the interests of the state, as connected with its revenues, with the welfare of every class of its subjects concerned in the cultivation of the lands. It will rest with your Lordship in Council to apply these principles to local circumstances in Malabar, and other districts in which a permanent settlement, has not yet been concluded."

35. Thus, then, repeated orders have been received to convert all the havelly or demesne lands under this government, into estates, and dispose of them to zemindars to be created: which orders have been given, under the experience afforded, during ten and fifteen years in Bengal, of the benefits of the zemindary system, and of the inconveniences of a more detailed system of management. The zemindary system is, then, a system ascertained by experience, to be a good system. The supposed advantages of a ryotwar permanent rent, have not undergone this test.

36. Proofs should be adduced, in support of every assumed position; and as I possess proof of the success of the zemindary system in Bengal, I shall introduce it here, without apology. It was procured for me, by a member of the Special Commission, of which I was secretary, and who may be supposed to have had an interest in satisfying himself that the measures recommended by the Commission, were calculated to secure the benefits which their appointment was intended to produce.

"The documents which I have sent to you, contain, I am willing to believe, abundant proof of the great advantages which have resulted from the establishment of a permanent settlement of the revenue of the provinces under the presidency of Bengal, where, from all the information I have been able to collect from gentlemen in the civil and military service, and from gentlemen out of the service, the improvements are most extensive. Wastes have in every direction, been converted into fields of grain. The spirit of improvement has, however, been much more actively employed, since the expiration of the term of the decennial settlement; and the people have had proof, that the declaration of an unalterable jumma, was not a deception. Marquis Wellesley found the idea of change so prevalent, owing partly to the evil reports of the worst classes of natives, that he found it necessary to counteract it by a Proclamation, which produced a re-establishment of confidence:—but to the proofs. Those who have always viewed the subject through the same

From Mr. Cockburn, dated Sargur, 22 Dec. 1802.

"medium, may be deceived. What I have to offer, are those stubborn evidences, called figures."

Extract of a Letter from the Board of Revenue, at Calcutta, to the Governor General in Council; dated

Documents relative to Zemindary and Ryotwar Settlements.

Mr. Hodgson's Memoir.

"Your Lordship in Council will perceive, that this statement is a continuation of that prepared by our late accountant to the end of 1798-9, and forwarded with our letter of the 27th May last; but the present statement is more complete, as including the year 1799-1800, and consequently the entire period of the decennial settlement."

"By this statement it appears, that the collections of the last ten years, on account of the ordinary land and sayer revenue of the four provinces, and the customs included in the jumma of Benares, exceed the collections on the same accounts, during the preceding ten years, in the sum of Sicca Rupees 1,38,28,720. 3. 10. 2; or deducting from this amount, the estimated proportion arising from the Benares revenue, not being included in the former period prior to October 1781, namely, Rupees 51,99,612. 4, the net excess collected in the last ten years is 5^a R^s 86,29,108. 3. 62."

"The comparison may be further exhibited as follows:

1st. Total collections from 1780-1, or 1187-8, to 1789-90,	29,01,30,433	3	19
or 1106-7	51,99,612	—	4
Add estimate for Benares in 1780-1, and five months of 1781-2.	29,53,30,045	4	3
	2,95,33,004	8	8
Total of first 10 years			
Or annual average			
2d. Total collections from 1790-1, or 1197-8 to 1799-1800, or 1206-7	30,39,59,153	7	9
Or annual average	3,03,95,915	5	11
3d. Excess of the last ten years in the total collections, as above	5 ^a R ^s 86,29,108	3	6
In the annual average collected	8,62,910	13	3

"We have great satisfaction in submitting this comparative statement to your Lordship in Council, as it proves that notwithstanding the abolition of the greater part of the sayer in the year 1790, the first year of the decennial settlement, the actual collections during that settlement, have considerably exceeded those of preceding years."

"The above, is a comparison of actual collections of ten years preceding, and of ten years subsequent to the decennial settlement; the actual receipts of the latter period exceed by Sicca Rupees 86,29,108, those of the preceding period, being upwards of eight lacs per annum. When the settlement took place, the country was reduced to the lowest ebb, absolutely going to ruin, and overrun with sayer or inland chokies. What is the picture now?—It more resembles a garden; abundance is diffused among the people; no apprehensions of famine are entertained; while several of the seasons have been such since the decennial settlement, as would, under former circumstances, have produced this dreadful calamity."

"The annexed statement (No. 2.) bears ample testimony to the regularity with which the revenue is realized. The amount of the balances of revenue outstanding on the 30th April 1802, is only in the proportion of 2 $\frac{1}{2}$ per cent to the gross jumma; and at the close of the Fusly year, which here ends on the 30th of September, the aggregate balance is only 2 $\frac{1}{2}$ per cent to the jumma, while it was expected that the whole, with the exception of the amount due from the lands under aumani, would be realized. Greater regularity does not exist in the collection of the revenue of any state; nor can greater regularity, be expected."

"The statement (No. 3.) exhibits the proportion that the charge of collection, in the provinces of Bengal, Behar, Orissa and Benares, bears to the gross jumma.—The nature of the permanent settlement in Benares, is similar to what it would be with us, if the merassadars had been constituted proprietors of their respective meerassces; a tehsildar is appointed to collect the revenue from these numerous zemindars, and to superintend the police, with a contract allowance of 10 per cent on the jumma, for being answerable for the due realization of the revenue, and the restoration of all property plundered or stolen. This per-centage allowed to the tehsildars, is deducted from the gross revenue, before entering the jumma; so that while the charges only stand in the revenue books at 11 $\frac{1}{2}$ per cent, they are actually 21 $\frac{1}{2}$, including allowance to the Rajah, and pensions. The tehsildar, under this arrangement, receives the same income as a proprietor would do, while he has no interest in the soil, nor any inducement to perform any other duty than that specified in his contract; the profit he gets by the contract, is most likely carried off to another quarter of the world."

"No. 4. is an extract from the register of estates in Tirhoot, where it will be observed that there are subdivisions of estates so low, as a jumma of sicca rupees 40. Separate estates of even a rupee annual jumma, have existence. This minute subdivision of property, has been attended with much inconvenience, and was a great error in the system, as introduced at first,—originating in too great a desire to divide and diminish the size of great zemindaries; By two great an attention to the accomplishment of this object, the

Appendix, (No. 1.)

Appendix, (No. 2.)

Appendix, (No. 3.)

Appendix, (No. 4.)

the evils that would arise from too many small estates, on the other hand, were overlooked. The consequences have been, much collusion in the sale and transfer of estates. Some few estates are not now to be found. The zemindars procured the separation of a portion of their flocks, in the name of a person who appeared; the parties agreed to an assessment on their separate estates, which were registered as separate zemindaries, and no more was said or done. For a few years, the agent of the zemindar (thus become an artificial proprietor) paid his jumma regularly, and then disappeared, or was reported dead; the jumma of the estate fell into arrear; but when ordered to be attached and sold, no estate could be found corresponding with the registry. By this trick, the zemindar had got the jumma of his portion reduced, in proportion to the amount of the jumma assessed on the estate, returned *non est inventus*; or if the estate actually existed, in the proportion that the jumma assessed thereon, exceeded its actual resources: This abuse was remedied in the year 1799. No separation can now be made for a jumma less than 500 rupees."

37. The period which has elapsed since the establishment of the permanent settlement in such part of the territory * of Port St. George as was acquired previously to, and in the year 1792, does not admit of reference to the experience derived under this government, of the benefits of the zemindary system. It may, however, be satisfactory to state,

First, That up to this period, no zemindary, or part of a zemindary, in existence at the time the permanent settlement was made, has been sold for an arrear of revenue.

Secondly, That comparatively few, out of the number of estates disposed of on zemindary tenure, have been sold for an arrear of revenue.

Thirdly, That the revenue has consequently been collected to this time, with the facility and punctuality expected from the new system; and in the southern and western countries, under the particular disadvantages of a succession of unfavourable seasons.

Fourthly, That nearly the sum of seven lacs of pagodas, (7,00,000,) has been received by government for the zemindary right of the small portion of demesne or havelly lands which have hitherto been sold.

38. It has been urged against the zemindary system, that many of the existing zemindars are improvident landholders, and some, rebellious subjects. The question is not here, what a few zemindars may be; but whether the system of measures, as now established, be calculated to provide against the evil consequences which may be supposed to result from the improvidence, or any other bad quality, of the existing zemindars. Whatever may be the good or bad qualities of the existing zemindars, they have not resulted from the permanent system,—they are effects from pre-existing causes.

"With regard to the ignorance and incapacity of the zemindars, admitting these defects to exist in that class of people to the extent supposed, I have already given it as my opinion, that they are to be attributed greatly to the system of collecting the public revenue from their lands, which has long prevailed in this country. To keep them in a state of tutelage, and to prohibit them from borrowing money, or disposing of their lands without the knowledge of government, as we do at present, with a view to prevent their suffering the consequences of their profligacy and incapacity, will perpetuate these defects. If laws are enacted which secure to them the fruits of industry and economy, and at the same time leave them to experience the consequences of idleness and extravagance, they must either render themselves capable of transacting their own business, or their necessities will oblige them to dispose of their lands to others, who will cultivate and improve them. This I conceive to be the only effectual mode which this or any other government could adopt, to render the proprietors of the land, economical landlords, and prudent trustees of the public interests.

"It has sometimes been objected to these arguments, that the revenue of the sovereign, was sacrificed to the comfort and prosperity of the subject:—this is perhaps impossible. The interests of both, are too closely and inseparably connected. The security of the subject will always enrich him, and his wealth will always overflow into the coffers of the sovereign. But if the objection were just in point of policy; it would be the highest tribute to the virtue of the government. To sacrifice revenue to the well-being of a people, is a blame of which Marcus Aurelius would have been proud."

PART THE THIRD:

Being on the Disadvantages which must result to Government from a Ryotwar Settlement as a measure of Permanency; and particularly on the Disadvantages of it, as regards the Ryots.

39. IN the first part of this paper, it was my object to demonstrate, that the rights of the ryots had been confirmed to them, by law; that the placing any person between them and the government, to receive their rents, would not infringe those rights; and that the rents they paid, not being liable to increase, they have all the benefits intended to be granted to them, by the proposition of making a permanent settlement with each individual, as far as regards a permanent rent. That a remission of fifteen or twenty per cent. of their present rent would not be a further benefit, is not meant to be disputed; but that the object of a permanent

* Northern Circars.—Part havelly, remainder zemindary.
Jager lands.—All havelly.
Baranah and Saem.—All havelly.
Dandigh.—Part pottigar, part havelly.

Southern Pollams.—All pottigars.
Western Pollams.—All pottigars.
The whole are now settled, on zemindary tenure.

manent rent would be secured to government by that remission, has not even been attempted to be proved. Colonel Munro does not propose a ryotwar rent, as a permanent rent*.

40. In the second place, I have endeavoured to show the benefits which have resulted from the zemindary permanent settlement, and the expediency of that system. I shall now proceed to explain the objections as they regard the interests of government and the ryots, against a system of collecting in permanency the rents of the government immediately from the cultivators of the soil.

41. Although the rent to be paid by the ryots, has long been, fixed, as regards them, it is not possible that a system providing for the collection of detailed fixed rents from each field of each ryot, by the immediate officers of government, can ever secure a fixed *unalterable* revenue to government.

42. That the rent will in some cases increase, from an extended occupation of waste land, I do not dispute; but it may also decrease, as I shall show. When the rent of government is liable to increase or decrease, the revenue is no longer permanent. The quantum of increase or decrease, must depend on individual character. A system which rests its success on individual character, will not, experience has shown, answer as a permanent system.

"The fluctuation in the members of government, as well as in the officers employed in the subordinate departments, renderst he establishment of principles, indispensably necessary; for as experience cannot be transmitted with offices, the discretion of the agents will never cease to operate in the expectation of real or fancied improvement, unless it be restrained by rule. The characters of individuals, even where the same system is pursued, must have a considerable influence, upon the success of it; but where no system is established, the evils will far exceed the partial benefits resulting from the talents, knowledge, and zeal of a few.

"The skill and success which the natives display, in applying to the defects of our personal characters, and in rendering them subservient to their own views and interests, are well known: what one man refuses, another is disposed to grant; the system rejected to day, is again brought forward with new arguments in support of it, at another period. What has been once tried, and found to fail, is again revived, under plausible reasons assigned for its failure. They study our dispositions, inclinations, aversions, enmities, and friendships, and with the cool caution so familiar to them, seize the favourable opportunity to introduce propositions for new systems and measures, or for reviving those which have been exploded. With the most upright intentions, our caution and experience are liable to be misled; but experience is not the lot of all, and the judgment will often yield to the suggester or adviser, where it ought to be guided only, by the propriety of the measure suggested or proposed. In the stability of system alone, we must look for a remedy against evils which can never be thoroughly eradicated or corrected; and this consideration is of the greatest importance."

43. In the Northern circars, for instance, the ryots there, have paid a fixed revenue for ages; that is, they have given fifty per cent. or more or less of their produce, according to local circumstances, either in money or in kind. Could government, by its immediate officers, have collected a permanent revenue during the three years of famine †, from 1790 to 1793; or of superabundant produce, from 1796 to 1799? In one case, the total want of rain, and death of thousands of ryots, annihilated the very source of revenue; in the other case, the want of a market for the superabundant produce of the earth, rendered that produce of no value. In either of these cases, a ryotwar rent, if exacted, would have ruined the greater part of the ryots; but if it had been a permanent ‡ ryotwar rent, and had been exacted, the exaction of it, would have been still more ruinous. If a rent §, under such circumstances, be not exacted, there is no permanency in it; because the severity of the famine, the extent of the superabundance of produce, the quantity of remission, the person to receive the remission; are all points to be ascertained by individuals, and individuals not certainly so deeply interested in the result, as a zemindar and a landholder: If all ryots are to be exempt, the exemption would be ruinous to government; if only a part, to whom is the scrutiny into such details to be entrusted; or who is to pay, and who not to be trusted? To native officers of government? By collectors, it cannot be executed,—they can only superintend and direct; and the degree of vigilance or ability exerted in the superintendence, must depend on the character of the individual. Does experience tend to convince, that such scrutinies will be conducted *always* with justice towards government, and justice towards the people? Has experience shown us, that confidence can *always* be placed in the

* "It is the system which has always been followed, and is therefore that which is best adapted to the manners and prejudices of the inhabitants. It is well suited to the narrowness of their circumstances, because it does not insist on the same amount of revenue being paid every year; but regulates it by the extent of cultivation, which increases or diminishes as the seasons are favourable or otherwise. It seldom injures the revenue by any considerable failures; because the failures are only those of individual ryots, who soon recover their losses by cultivating smaller farms, and being allowed to hold them for two or three years below the standard rent."

From Colonel Munro, 25 Aug. 1805.

† Ver. 19. "Wherefore shall we die before thine eyes, both we and our land? buy us and our land for bread, and we and our land will be servants unto Pharaoh: and give us seed, that we may live, and not die, that the land be not desolate."

Ver. 20. "And Joseph bought all the land of Egypt for Pharaoh; for the Egyptians sold every man his field, because the famine prevailed over them: so the land became Pharaoh's."—Gen. chap. xlvii.

‡ There is a great difference between a ryotwar rent, and a permanent ryotwar rent. Under the first, only land actually cultivated is paid for; under the second, a specific engagement must be entered into to pay a specific sum of money for a specific quantity of land, and in all seasons.

§ Sec. 6. Reg. XXV. A. D. 1802.—"The landholder shall regularly pay, in all seasons, in the current coin of their respective provinces, the amount of the permanent assessment fixed on their lands; the remission of revenue, which has occasionally been granted, according to the custom of the country, on account of drought or other calamity of the season, shall cease, and never be revived."

the integrity, or even in the ability of native officers? * Is there then no difference in such cases, between a scrutiny conducted by a man into the state of his own affairs and property, and that made by an uninterested native individual, or rather by an individual whose interest is greater to be a rogue than to be honest? The servants of the most careless prince, says the celebrated author of the Wealth of Nations, than those of the most careful

44. It is very well known, that since the permanent settlement of Salem was made, the seasons have been uniformly bad: that in that zillah where the estates are of the smallest extent of any hitherto sold, several failures have taken place. A reduction of fifteen or twenty per cent. on the permanent rent of Salem, would not have covered the deficiency of produce, in numerous cases; and the exaction of even that reduced revenue, immediately from the ryots, must have caused partial emigration. Tehsildary agency, would in this case have produced partial, perhaps considerable distress. The establishment of zemindars, has produced an opposite and happy consequence: attention to the situation of the ryots, whether excited by self-interest or by any other motives, has induced the zemindars to lower the rates of the pottahs, and preserve the ryots in possession of their lands.

45. It may be doubted whether the present ryotwar rents in Canara, although the most moderate of any under this government, can be confirmed in permanency. They are paid now with great facility, owing to the operation of two causes,—the low land rent, and high price of grain. From the demand for exportation, the exportation has considerably diminished, in the last year: it may cease; the land rent may then, in time approach nearer to the proportion, which the rents paid by ryots on this side of India, bears to the value of the produce of their lands. If the produce of Canara, and of the neighbouring districts, should increase without an increased demand, it might prove difficult to collect even a permanent ryotwar rent from Canara.

46. It may, I think, be likewise argued, that a permanent ryotwar settlement, will in its operation, prove injurious to ryots, not generally perhaps, but certainly proportionately to the inequalities which may exist, at the time the rent is declared permanent; and in proportion as the present moderate rents become, through various causes, unequal. It will not be denied, that inequalities must exist in arrangements embracing such detail. A diminution of fifteen or twenty per cent. on the present ryotwar rent, would, as I have admitted, be a great immediate benefit to all ryots; but it would be a much more extensive benefit to those ryots who are under-assessed, than it would be to those who are over-assessed. It might enable the first class to pay, in some instances, for land held by them, and not cultivated; but not, for all the land held by them, if all the land should remain uncultivated. The reduction of fifteen or twenty per cent. which, in the other instances only, reduced the rent of over-assessed land, would not enable the holders of that land to pay for any part, much less for the whole of their unproductive land.

"A land-tax assessed according to a general survey and valuation, how equal soever it may be at first, must, in the course of a very moderate period of time, become unequal. To prevent it becoming so, would require the continual and painful attention of government to all the variations in the state and produce of every different farm in the country. The governments of Prussia, of Bohemia, of Sardinia, and of the Duchy of Milan, actually exert an attention of this kind,—an attention so unsuitable to the nature of government, that it is not likely to be of long continuance; and which, if it is continued, will probably, in the long run, occasion much more trouble and vexation, than it can possibly bring relief to the cultivator.

"In 1666, the generality of Montauban was assessed to the real or predial *taille*, according, it is said, to a very exact survey and valuation. By 1727, this assessment had become altogether unequal. In order to remedy this inconvenience, government has found no better expedient than to impose upon the whole generality, an additional tax of a hundred and twenty thousand livres. This additional tax is rated upon all the different districts subject to the *taille*, according to the whole assessment. But it is levied only upon those, which, in the actual state of things, are by that assessment, under-taxed; and it is applied to the relief of those, which, by the same assessment, are over-taxed. Two districts, for example, one of which ought, in the actual state of things, to be taxed at nine hundred, the other at eleven hundred livres, are, by the old assessment, both taxed at a thousand livres. Both these districts are, by the additional tax, rated at eleven hundred livres each. But this additional tax is levied only upon the district under-charged, and it is applied altogether to the relief of that overcharged, which consequently pays only nine hundred livres. The government neither gains nor loses by the additional tax, which is applied altogether to remedy the inequalities arising from the old assessment. The application is pretty much regulated according to the discretion

"I acknowledge, that I consider the necessity of introducing zemindars, or native collectors, which is essential to the proposed plan, as a principal inconvenience attending it. This officer stands between the inferior tenants and the collector, supplying the place of a sadder farmer. I do not think the substitution attended with the great advantages, it may apparently have.—Government can never afford to reward the zemindars in a degree sufficient to preclude temptation, and must rely upon its coercion over them. But coercion cannot be exercised, without understanding the detail of the duties committed to their management. If it be contended, that the zemindar is liable to dismissal, and that therefore the principle of coercion is stronger with respect to him, than in the case of a farmer,

"who cannot be dismissed; on the other hand, it may be observed, that extortion, in the latter, may be punished by fine and damages; and that he has, in self-interest, under the supposition of a permanent system, a greater motive to restrain him, than a native collector. The latter, will regulate his conduct by the estimate which he forms of the abilities of the collector under whose authority he is placed; if he knows him to be vigilant, active, and well-informed, he will be cautious, diligent, and honest: if he supposes him to be otherwise, and that he can misbehave with impunity, he will intrigue with under-renters, abuse his influence, withhold true knowledge, and impose upon his principal, by misinformation."—Sir John Shore's Minute.

"discretion of the intendant of the generality, and must therefore be in a great measure arbitrary."

47. The interest of the native tehsildar of government, and of all the officers of government, (for it has been shown there must be officers of government to collect so detailed a rent as a permanent ryotwar rent) is, to compel the ryot to pay his entire rent, whatever may be his circumstances, whether the payment would ruin him or not. The ruin of ten, or of a thousand ryots, produces no ruin to the officers of government, although it does to government, but the ruin of ten ryots, or of a thousand ryots, would be productive of serious loss to a zemindar: they are his stock, his productive labours: it is as much his interest to cherish and preserve them, as it is the interest of the ryots to cherish and preserve the bullocks of their plough. "What is any man's interest, he will not mistake." Either native officers of government, or zemindars, are, then, necessary to collect the revenue of government immediately from the ryots. Can they be put in opposition to each other, where a system of permanent measures, and not of temporary expedient, is under discussion?

"The attention of the sovereign can be at best but a very general, vague consideration of what is likely to contribute to the better cultivation of the greater part of his dominions. The attention of the landlord is a particular and minute consideration of what is likely to be the most advantageous application of every inch of ground upon his estate. The principal attention of the sovereign ought to be to encourage, by every means in his power, the attention both of the landlord and of the farmer, by allowing both to pursue their interest in their own way, and according to their own judgment; by giving to both the most perfect security, that they shall enjoy the full recompense of their own industry."

48. It is not by tehsildars, that we are to expect improvements will be made in the appearance of the country. They will not build substantial houses, plant gardens and topes, make roads, erect choultries and bridges, or build pagodas. Whenever we observe such improvements, they will generally be found to have been made by that middling class of people, standing in society between the manufacturer and cultivator, that is, by merchants, land-holders, and men of property. That the disposition of the natives of India is favourable to this mode of disposing of their superabundant wealth, is abundantly evident. To perpetuate their names, by acts of general benefit, of the nature above described, is the first wish of all. By the creation of zemindars, therefore, we raise up those intermediate gradations in society, the want of which, form such well-grounded complaints. These zemindars will acquire property, and spend a part of it, in improvements of general benefit. The ryot will, under the zemindar, also acquire property; and when protected in the possession of it, and not afraid to display it, will lay it out, first,—in bettering his condition;—secondly,—in personal comforts;—and lastly,—in local improvements, of the nature above described.

49. The Court of Directors have declared, that "the nature of our dominion in India, renders it expedient, that our revenue system should be simple in its principles, and uniform in its operations;"—and have remarked, that "(such) frequent changes must necessarily be productive of disquiet to the inhabitants of any country, still more to an indolent submissive people."

50. The sentiments of Sir John Shore, on the impolicy of frequent changes, are so much in point, that I must beg permission to introduce them. "Our administration," he observes, "has heretofore been fluctuating and uncertain. An idea of improvement has been hastily adopted, unsteadily pursued, and afterwards abandoned, from a supposed defect in principle; new measures have been substituted, followed and relinquished with the same facility; and the natives, from these variations, with every succession of men, expect a change of system. Measures in the detail, must be always subject to variation from local circumstances and contingencies, which no foresight can provide against; but principles should be fixed, if possible."

51. With these sentiments I shall conclude, and leave for decision, whether the objections to a zemindary permanent rent, and the supposed advantages of a ryotwar permanent rent, outweigh, in so great a degree, the benefits of the present system, as to warrant, under the progress which has been made, a change in the principle of settling the revenue permanently in the territories subject to the Presidency of Fort St. George. (Signed) JN. HODGSON.

* When Peter the First thought proper to follow the custom of Germany, and to demand his taxes in money, he made a very prudent regulation, which is still followed in Russia: the gentleman levies the tax on the peasants, and pays it to the czar. If the number of peasants diminishes, he pays all the same; if it increases, he pays no more; so that it is his interest not to worry or oppress his vassals.—M. Page 130. Vol. I.

APPENDIX.

(No. 1.)

General STATEMENT of LANDS ordered to be put up for Sale in the Province of Bengal, during the year 1206, Bengali Style; and in the Provinces of Behar, Orissa, and Benares, during the year 1206, Fussy Style.

DISTRICTS.	Balance due from defaulting Proprietors.		Jumma.		Gross Amount of the Sales.	Number of Years, purchased, reckoning the Proprietor's profit at 10 per Cent on the Jumma.	REMARKS.	
	Of Lands for Sale, but not Sold.	Of Lands actually Sold.	Of Lands ordered for Sale, but not Sold.	Of Lands actually Sold.				
BENGAL PROVINCE.								
Beerbhoom -	57,323 14 9 1	14,146 1 11 1	75,936 1 5 -	36,603 9 5 2	16,422 13 15 3	4 5 27	* These sales took place in consequence of the orders of the Zillah court of the 24 Pargannas. No land ordered for sale in 1206 (B. S.) in this collectorship.	
Burdwan -	1,324 7 9 -	1,002 3 1 -	2,848 19 2 -	3,432 7 7 3	1,333 - - - -	3 10 18		
Calcutta -	- - - -	1,379 1 1 3	- - - -	10 5 12 -	1,356 - - - -	1,020 3 14		
Chittagong -	41,602 7 10 1	6,721 1 4 2	26,501 15 17 1	2,175 5 7 2	8,008 8 - - -	36 9 26		
Cooch Behar -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -		
Dacca -	85,449 7 5 2	1,266,179 13 9 2	1,27,924 7 12 12	1,14,083 13 6 2	51,212 6 14 -	2 4 7		
Dinapore -	717 9 17 2	1,15,935 7 5 2	992 10 5 -	72,244 5 9 -	62,520 - - - -	8 7 25		
Jessore -	15,201 5 5 1	1,185 6 8 -	17,413 4 17 1	1,288 2 8 -	1,723 - - - -	13 4 15		
Mooreabad -	23,914 5 17 2	1,21,274 6 6 3	43,782 13 15 -	57,253 - 18 -	90,077 10 - - -	15 8 23		
Mymensingh -	25,232 10 13 1	10,376 12 13 1	25,429 4 5 3	11,729 12 3 -	7,275 13 - - -	6 2 13		
Nuddea -	43,095 9 4 1	1,83,577 4 4 3	88,740 - 12 1	1,75,865 6 10 2	1,35,772 14 14 -	7 8 19		
Purnea -	20,891 4 11 2	- - - -	31,183 8 17 2	30,220 10 - - -	27,700 - - - -	9 2 -		
Rajshahy -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -		
Rajmahal -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -		
Rungpoor -	9,182 - - - -	11,623 8 - - -	12,025 3 11 3	12,627 8 18 2	15,379 - - - -	12 2 5		
Sylhet -	11,554 13 7 3	3,336 9 5 1	27,747 2 18 -	4,784 5 16 1	6,482 2 5 3	13 6 13		
Tipperah -	23,131 12 3 2	13,294 11 16 2	31,005 13 - 3	14,410 12 10 2	9,483 - - - -	6 6 29		
24 Pargannas -	51,670 12 25 -	9,394 1 3 2	55,247 14 8 -	9,461 12 - 1	9,435 8 - - -	9 11 27		
TOTAL } S ^d R ^s	1,240,322 8 16	37,19,406 8 1 2	57,0,658 8 5 3	6,47,091 3 13 1	1,43,898 2 19 2	6 10 9		
BEHAR PROVINCE.								
Behar -	- - - -	- - - -	1,40,886 8 9 2	21,029 10 15 2	15,753 - - - -	16 11 12	* On a minute inspection of the statement from Behar, it would appear that the two first columns are erroneously filled up with perhaps the measurements of the lands. I have written to the collector for explanation, but have not thought it necessary to delay this statement any longer for his answer. † No lands ordered for sale in 1206 (B. S.) in this collectorship.	
Bhaugulpore -	17,154 3 2 1	- - - -	16,551 12 12 -	31 14 14 -	16 - - - -	5 - 6		
Dhuryampore -	5,201 9 5 -	10 - - - -	6,343 1 2 2	- - - -	- - - -	- - - -		
Rangpur -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -		
Sauron -	- - - -	- - - -	1,60,079 15 5 1	17,669 13 14 -	19,1494 - - - -	51 9 10		
Shahabad -	11,965 4 8 2	11,528 12 7 -	20,078 10 - - -	6,550 - 1 3	11,356 - - - -	17 11 1		
Tirhoot -	1,99,786 7 12 -	12,727 2 11 -	12,20,631 - 2 -	12,684 11 15 -	19,495 8 - - -	15 4 13		
TOTAL } S ^d R ^s	2,25,397 8 7 3	24,265 14 18 1	5,64,570 15 11 -	58,036 3 - 1	1,58,119 8 - -	27 2 28		
ORISSA PROVINCE.								
Beldihee -	1,539 11 - - -	- - - -	1,632 8 4 -	- - - -	- - - -	- - - -	† A similar remark applies to the statement from Orissa, as to that from Behar. The column for the unreturned proceeds of the sales, likewise appears to be erroneously filled up; the collector has been written to for an explanation.	
Midnapore -	47,641 7 13 -	47,304 12 1 -	65,289 12 16 -	61,475 4 18 -	45,743 - - - -	7 5 9		
TOTAL } S ^d R ^s	49,181 2 13 -	47,504 13 1 -	66,922 5 - - -	61,475 4 18 -	45,743 - - - -	7 5 9		
BENARES PROVINCE.								
Benares, B. Rupes -	32,362 1 - - -	11,055 11 9 -	57,150 6 - - -	11,364 15 6 -	6,450 - - - -	5 8 3		
TOTAL } S ^d R ^s	3,06,940 12 - 3	82,616 7 8 1	1,83,343 10 11 -	1,30,876 7 4 1	2,10,317 8 - -	16 - 25		
Grand Total -	7,51,263 4 17 2	3,02,032 15 9 3	12,51,502 2 17 -	7,77,967 12 17 2	6,54,215 10 19 2	8 4 27		

Appendix, (No. 2.)

A STATEMENT of the Demands, Receipts, and Balances, of the Land Revenue of the Province of Bengal, Behar, Orissa, and Benares, agreeably to the Collectors Account; on account of the Year 1208-9, or 1801-2;—commencing on the 1st May 1801, and terminating on the 30th of April 1802.

Jumma, or Demand, on account of 1801-2, corresponding with 1208, B. S. and with the 5 last Months of 1209, and the 7 first Months of 1209, P. S.	Collected, as per Collector's Treasury Accounts, for the Year 1801-2.	Gross Balance at the End of the Year 1801-2; viz. on the 30 th April 1802.	DEDUCTIONS.		Net Balance standing against the Country.	Proportion of the Net Balance suspended, agreeably to the Toujees.
			Established and authorized Remissions, agreeably to the Toujees.	Killary Suspensions standing against the Salt Department, as stated in the Toujees for Chiste 1208, B. S.		
3,07,56,612 15 11 3	2,72,70,899 8 12 1	3,35,79,712 12 19 1	27,169 1 11 2	1,26,583 8 15	33,25,990 2 14 2	71,564 15 4 1
Total - - C ^d S ^d R ^s						

Net Balance, as above - - - - - 33,25,990

Deduct Amount realized to the 30th September - - - - - 25,70,832

Balance outstanding on the 30th - D^o - - - - - 7,46,158, or less than 2½ per cent. on the Jumma.

Of this Balance also, a further part will be realized.

Appendix, No. 3.

PROVINCES.	ORDINARY RECEIPTS.						EXTRAORDINARY RECEIPTS.		Total of Gross Receipts. 1801-2.
	Land Revenue.				Sayer Revenue.		Interest collected on arrears of Revenue and on	Residual Ratta, fees and Refund, future, charges of four years of Residland, &c. &c.	
	Collected on a count of the jumma or demand in the proper account of the year 1207-8 or 1812-13.	Collected on a count of the jumma or demand in the proper account of the year 1207-8 or 1812-13.	Collected on account of the balances of the year 1207-8 or 1812-13.	Collected on account of the balances of the year 1207-8 or 1812-13.	Collected on account of the jumma, including Taddy and Drugs.	Collected on account of Sayer, exclusive of abkarry.			
BENGAL - - -	1,74,27,856	60,702	12,46,083	2,85,957	2,43,365	1,414	12,05,274	72,450	2,00,09,600
BEHAR - - -	53,49,808	1,05,154	5,77,513	27,620	3,82,508	1,53,624	41,117	17,213	60,12,111
ORISSA - - -	13,05,004	-	2,61,159	1,913	7,154	-	14,801	2,501	16,12,926
BENARES - - -	31,93,329	42,271	3,770	8,735	1,72,523	-	-	18,554	34,39,125
TOTAL } C th S th R th	2,72,76,899	2,08,430	26,38,528	3,45,228	8,06,002	1,52,639	1,81,184	1,11,419	3,17,70,333
Presidency - - -	-	-	82,739	-	-	-	1,799	715	85,254
GRAND TOTAL } C th S th R th	2,72,76,899	2,08,430	27,21,268	3,45,228	8,06,002	1,52,639	1,82,984	1,12,134	3,18,55,588

Appendix, No. 4.

REGISTER of ESTATES paying Revenue to

Pergunnah, and other Districts.	N ^o of the Talookdarry Estates.	NAMES of the Estates.	PROPRIETORS.	Farmers.
Pergunnah Bahagutchi	-	Bochaha, &c.	Gerdaree Sing, and Caniah Sing, &c.	-
			Khaydum and Sovanaree, and Caniah Sing } Mortgage	
		Banjuntore Khas	Anund Sing, grandson of Paykor Sing, and Assuck Sing, &c.	
		Byrunatpore	Baushdeen Tuvany, &c.	
		Baugrah Nisf	Piary Laul	
		Bishunpore	Ajeet Sing, and Khamroje Roy	
		Chock Bunjee- } goongevah	Golum Gow, &c.	Deedar Hossea

Appendix, No. 3.

CHARGES.			EXTRAORDINARY CHARGES.		TOTAL Disbursements within the year 1208-9, or 1801-2.	Net Amount, after deducting the Charges.	REMARKS.
ORDINARY, for 12 Months.			Arrears of fixed charges on amount disbursed beyond the ordinary charge of one year.	By remittance and law suits; surplus revenue of four years, &c. &c.			
Charges: genl. viz. collector, tehsildary, sabbundy, zemindary, poolbundy, and ordinary contingence.	Pensions, stipends, and charitable allowance; also, Madrasa charges.	Compensation paid to the Proprietors of Sayer, is abolished.					
7,98,149	2,70,370	41,403	22,445	82,181	11,14,551	1,89,35,055	Centage of Charge on the Gross Jumma. 55 7/8 9 1/8
3,75,807	1,39,181	92	90	31,495	5,96,668	60,43,946	7 7/8
12,06,945	8,156	-	-	174	1,35,275	14,75,650	11 1/8
1,04,940	2,80,251	-	-	35,378	4,20,570	30,18,625	
14,05,842	7,47,960	41,496	22,535	70,231	28,97,066	2,91,73,267	Exclusive of the 20 per cent. paid to the Tehsildar, for being responsible for the collection of the Revenues and Police.
3,17,425	64,267	-	1,955	15,162	3,98,811	-	
17,23,267	8,12,228	41,496	24,491	90,393	26,95,877	2,91,59,710	

Appendix, No. 4.

Government, in the Zillah of Tirhoot.

VILLAGES, &c. in each Estate.					Revenue assessed on the Estates.	References to the N ^o of the Page of the preceding Register of intermediate mutations.
Villages and Kinnuls, (i. e.) Parts of a Village by Partition of Inheritance, as I understand it.	Fractional Parts.	Gross Measurement.	Gross Produce in Sicca Rupees.	Assessment on each Portion.		
Bochapa, Javepore, Rodder kisek, Rajapore kisek, Surdevery kisek.	N. B. All these Columns blank in the original.				595 15 -	
Bishunpore Berry	-	-	-	-	587 14 10	
Banjuntore Khas	-	-	-	-	1,183 13 10	
Bysunatpore	-	-	-	-	677 15 15	
Baugrah Nisf	-	-	-	-	147 11 10	
Bishunpore	-	-	-	-	100 - -	
Chock Bunjee Goongevah	-	-	-	-	42 8 15	
	-	-	-	-	34 9 -	

Documents relative to
Zemindary and Ryot-
war Settlements.

Plan of principal Col-
lector of Ceded Dis-
tricts, for a Permanent
ryotwar Settlement;
5 August 1807.

EXTRACT from Report of Principal Collector of the Ceded Districts; dated 15th August 1807; proposing a Plan for permanently settling those Districts on the Ryotwar principle; and on the Advantages of that mode of Settlement, compared with Zemindary Assessments.

THE survey of the Ceded Districts having been completed, it now only remains to consider how they are to be permanently settled: what remission will be required for that purpose; and whether the immediate tenants of government ought to be the ryots or zemindars.

The assessment of Akbar is estimated by Abul Fazel at one-third, and by other authorities, at one-fourth of the gross produce; but it was undoubtedly higher than either of these rates, for had it not been so, enough would have remained to the ryot, after defraying all expenses, to render the land private property; and as this did not take place, we may be certain that the nominal one-fourth or one-third, was nearly one-half. This seems to have been the opinion of Aurungzebe, for he directs that not more than one-half of the crop shall be taken from the ryot: that where the crop has suffered injury, such remission shall be made, as may leave him one-half of what the crop might have been; and that where one ryot dies, and another occupies his land, the rent should be reduced, if more than one-half of the produce, and raised, if less than a third. It is evident, therefore, that Aurungzebe thought that one-half was in general enough for the ryot, and that he ought in no case to have above two-thirds. The mode of assessment in the Ceded Districts, and the Deccan, still limits the share of the ryot to those proportions, but makes it commonly much nearer to one-half than two-thirds of the produce. If by fixing the government rent at one-third, he were allowed to enjoy the remainder, and all such future increase as might arise from his industry, he would never relinquish his farm; and all cultivated land would soon become private property. If more than one-third is demanded as rent, there can be no private landed property, for it is found that when land, which has formerly been enaum, is assessed, that as long as the rate is not more than one-third of the produce, the land is regarded as a private estate, and can generally be sold; but that whenever the rate exceeds one-third, the land is scarcely ever saleable,—is no longer reckoned private property, and is often abandoned. It is also found by experience, that one-third of the produce is the rate of assessment at which persons, who are not themselves cultivators, can rent land from government without loss; for it enables them after paying the public demand, and being reimbursed for all expenses and stock employed, to obtain a small portion of land-rent. As one-third of the produce is therefore the highest point to which assessment can in general be carried, without destroying private landed property; and as it is also the point to which it must be lowered, before persons who are not cultivators can occupy circar land without loss; it is obvious that unless the assessment is reduced to this rate, land can neither be occupied by all classes of the inhabitants, nor ever become private property; nor can any permanent settlement be made, calculated to improve the condition of the ryots, or of the public revenue. I am therefore of opinion, that in a permanent settlement of the Ceded Districts, the rent of government should be about one-third of the gross produce. The present assessment is about 45 per cent. To bring it to the proposed level, would require a remission of 25 per cent., as may be seen from the following example:

Total gross produce say	-	-	-	-	100
Government's share, by the present assessment	-	-	-	-	45
Deduct 25 per cent. of assessment	-	-	-	-	11½
Government's share, by proposed permanent assessment	-	-	-	-	33½

Supposing that this remission is allowed, its being granted to zemindars or to ryots, would make a very material difference to the country. I have stated fully, in former letters, what appeared to me to be the respective advantages and disadvantages of the zemindary, or mootadary and ryotwar systems; and all that I have now to offer on the subject, is little more than a recapitulation of arguments, already adduced at different times. It may be said, in favour of the zemindar or mootadar, that he becomes at once a great proprietor, and relieves government from the trouble of making settlements with the ryots; that having a deeper interest in the cultivation of the country than the revenue officer, he is better qualified to direct it; that being more intimately acquainted with the circumstances of the ryots, and having greater inducement to prevent their failure or desertion, he is more likely to grant them such remissions as may occasionally be necessary; that he will grow rich himself; and by granting favourable terms to his tenants, will gradually raise up a body of substantial land-owners; that he will require no remissions in his rent to government, as he will be able to make up for his loss in one place, by his gain in another: that he will stand between government and the cultivator; and finally, that by conducting most of the details formerly entrusted to the revenue officer, he will greatly lessen the number of accounts and the charges of collection.

Against the zemindary system, it may be urged, that the mootahdar will endeavour to secure all advantages to himself, by giving only short leases, and making the ryots pay the full rent, according to custom; that if he fails in this, and is obliged to lower their rents to induce them to remain in his estate, he lessens his own means of discharging the public dues;

dues; and if he is constrained to give up the whole advantage usually allowed to himself by government, or 15 per cent. remission to them, his estate becomes in fact ryotwar; that by being restricted from raising his rents, he loses one essential quality of ownership; and by being hindered from alienating his estate in smaller portions than 500 pagodas rent, he loses another; that if he cannot raise the rent, or turn out ryots, he has not the advantage which is sometimes ascribed to the adoption of large farms, for he will not even if he has the means, attempt to improve where he cannot raise the rent; that the great zemindar defies all authority, and will keep the ryots as poor as they have always been, and the small one, or mootahdar, will endeavour to imitate him in his state and armed followers; that though most of the mootahs will finally resolve into ryotwar farms, many of the greater ones, will assume the character of zemindaries or poligars; that the country will be filled with petty armed chiefs, who may hereafter combine to disturb the public tranquillity; and that the system is, on the whole, detrimental to the country and dangerous to government.

In favour of the ryotwar system, it may be observed, that it is the system which has always prevailed in India,—that no other can be permanent; and that however different any new one may be, it must resolve itself into it, at last, because the duration of great property in any family, is opposed by early and universal marriage, by the equal division among all the sons, and by adoption, where there are none; that it is more simple than the mootadary plan, because it requires no artificial restraints contrary to custom, and the laws of inheritance, to prevent the division of estates; because it admits of all gradations of large and small farms, as there are ryots who pay from one, to one thousand pagodas; because the owner of the land where he has tenants, may raise or lower the rent at pleasure, which cannot be done by the mootadar; that it is better adapted to preserve simplicity of manner and good order; because every ryot will on his own estate, be at once proprietor, farmer, and labourer; because the division of property, by engaging men in labour for their maintenance, is favourable to quiet; because a great body of small proprietors, instead of a few zemindars or mootadars, will be interested in supporting government; and because it facilitates the establishment of the authority of the courts of justice, which can seldom reach zemindars, particularly armed ones. It may be also said, that it is better calculated to promote industry, and to augment the produce of the country; because it makes more proprietors and farmers, and fewer common labourers, than the zemindary or mootadary scheme; because the ryot would be more likely to improve his land, as a proprietor than as the tenant of a zemindar; and as he would enjoy the whole remission, instead of a small part, or perhaps none, he would be more able to do it; and because the small proprietor, being a better manager and farmer, and more immediately interested than the great one, in the cultivation of his land, would bestow more pains upon it, and make it yield a more abundant crop; that supposing the amount of property to be the same, it would be better that it should be in the hands of forty or fifty thousand small proprietors, than of four or five hundred great ones; that by the mission going at once to the ryots, it would improve the circumstances of the class of men from whom the revenue is principally drawn, and would enable them to raise a greater quantity of food, and thus to favour the increase of population; that by allowing the revenue to increase or diminish, according to the extent of land in cultivation, it eases the farmer, without occasioning, on an average of years, any loss to government: that this fluctuation would lessen every day, as the ryots became more wealthy, and would at last, be confined to uncultivated lands; and that the ryotwar system, by retaining in the hands of government all uncultivated land, gives it the power of gradually augmenting the revenue, without imposing any fresh burden upon the ryots, as long as there is an acre of waste in the country.

The chief arguments against the ryotwar system, are, the great detail of accounts, and the consequent difficulty of management; the interference of revenue officers in cultivation; the expense of collection; and the fluctuation in the annual amount of the public revenue. But there seems to be nothing very serious, in these objections. When a country is surveyed, and the rent of every field fixed, the accounts become perfectly simple: they are nothing more than a list of ryots and fields; and if the ryots do not next year, take new or throw up old land, the same register will serve again; and as curnums must always be kept, there is no more difficulty in getting from them an account of a hundred ryots, than of one mootadar. The accounts of the customs, which yield so small a portion of revenue, are infinitely more intricate and troublesome, than those of the land-rent. If such a remission is granted as will leave the ryots a private rent, after discharging the public one, the interference of revenue servants will be unnecessary. Their own interest will stimulate them to cultivate; as in Canara, where no revenue officer ever thinks of calling upon the owner to plough or sow his fields. The additional expense of collection in the ryotwar settlement, would be gradually compensated, by the rent of waste lands brought into cultivation; and the fluctuation in the annual amount of the revenue, would be gradually lessened, as the ryots become attached to their farms, by the benefits of a low assessment, and retaining them as a lasting possession, instead of changing them, partly or wholly, almost every year.

The only matters of real importance, in a comparison of the ryotwar and zemindary systems, are the amount of the remission to be granted, and the mode of its distribution. If the sum is in both cases equal, the direct loss to revenue, is also the same; but in the one case, the whole remission goes immediately to the ryots, by whom all land-rent is produced, while in the other, it may never reach them. The zemindars will keep it from them for ever, and the mootadars for a long period of years. In the one case, the whole of it, will be immediately

Documents relative to
Zemindary and Ryot-
war Settlements.

Plan of principal Col-
lector of Ceded Dis-
tricts, for a Permanent
Ryotwar Settlement;
15 August 1807.

ately applied to the improvement of the country. In the other, either none, or only a small portion will be allotted to that purpose. It seems extraordinary, that it should ever have been conceived, that a country could be as much benefited by giving up a share of the public rent to a small class of zemindars or mootadars, who do not yet actually exist, as by giving it to the ryots, from whom all rent is derived. When the settlement of a great province is in view, the prosperity of the body of the people should be the grand object to which every thing else should be made to yield; and as it is plain that the ryots must reap infinitely more advantage from a remission granted to themselves, than from a similar one to zemindars and mootadars, the ryotwar system, with all its supposed inconveniences, ought undoubtedly to be adopted, in preference to every other. The zemindar is a kind of contractor, who undertakes to get a greater fixed rent for government from the ryots, than can be done, in any other way. He engages for 15 or 20 per cent. to make the ryots always pay what they now do. He can remit nothing to them without loss to himself; and he will therefore keep their rents as high as ever, as long as he can. The advantages of this system may be comprehended in a few words. The zemindar undertakes to pay, every year, exactly the same amount of revenue, to relieve the public servants from the fatigue of thinking about it; and to settle with the ryots in such a manner, that government shall never hear any thing about them.

It has been objected to the ryotwar system, that it leaves no person between the cultivator and the revenue officer; but this objection is made, from not understanding the condition of Indian husbandmen; for in this country, the landlord and cultivator can never be permanently separated, as in England. The minute division of property will always render them the same person, with very few exceptions. The landlord must always cultivate his own fields; and hence the collections must always be made directly from the cultivator in his quality of landlord, and hence there can be no person between the cultivator and the revenue officer, without a creation of zemindars, who must themselves in time become, either petty princes, or cultivators. If the whole system of English and of India collection is examined, it will perhaps appear that the interference of revenue officers is greater, and more vexatious in England, than in this country. The land-tax of England is so light, and is so small a portion of the public revenue, that the landlord cannot be supposed to suffer any vexation from its collection; but then, there is the excise, for which every house is entered; and the property of every person subjected to as much inspection and interference, as the land of the Indian ryot. Were there no excise in England, it would be necessary to draw a greater revenue from the land; and to investigate its produce more narrowly. Land-rent is to Indian, what the excise and customs are to English revenue; and hence it becomes necessary to give particular attention to it, and to employ a large establishment of servants, to secure every part of it, that is justly due to government.

The annual fluctuation in the amount of revenue, has likewise been brought as an argument, against the ryotwar system. But this fluctuation will never be so great, as to cause any serious inconvenience. It would never in any one year, exceed ten per cent. in an aggregate of six or eight collectorates, though it might be more in a single one. It would gradually diminish as the ryots became proprietors; and would, in ten or twelve years, scarcely ever be above five per cent. As the inequality too would arise, as often from an increase as a decrease of revenue, government would lose nothing by it, and the deficiency, when it occurred, might always be provided for, either by reserving the surplus of former years, or by a loan.

I shall now proceed to state the manner in which I think a permanent ryotwar settlement in the Ceded Districts may be made. I shall then endeavour to show, that it will yield as much revenue, on an average of years, as the zemindary system; and that, as it will also be more beneficial to the great body of the inhabitants, it ought to be adopted. The following articles contain the principles on which the settlement should be formed:

- 1st. The settlement shall be ryotwar.
- 2d. The amount of the settlement shall increase and decrease annually, according to the extent of land in cultivation.
- 3d. A reduction of 25 per cent. on all land shall be made, in the survey rate of assessment.
- 4th. An additional reduction in the assessment of eight per cent. or 33 per cent. in all, shall be allowed, on all lands watered by wells, or by water raised by machinery from rivers and nullas; provided the cultivators keep the wells or embankments, (dirroas) in repair at their own expense. A similar reduction shall be allowed on the lands watered by small tanks, wherever the cultivators agree to bear the expense of repairs.
- 5th. Every ryot shall be at liberty, at the end of every year, either to throw up a part of his land, or to occupy more, according to his circumstances; but whether he throw up or occupy, shall not be permitted to select, but shall take or reject, proportional shares of the good and bad together.
- 6th. Every ryot, as long as he pays the rent of his land, shall be considered as the complete owner of the soil, and shall be at liberty to let it to a tenant, without any limitation as to rent; and to sell it as he pleases.
- 7th. No remission shall be made, on ordinary occasions, for bad crops or other accidents. Should failure occur, which cannot be made good from the property or land of the defaulters, the

the village in which they happen, shall be liable for them, to the extent of ten per cent. additional on the rent of the remaining ryots, but no farther.

8th. All unoccupied land shall remain in the hands of government, and the rent of whatever part of it, may be hereafter cultivated, shall be added to the public revenue.

9th. All taxes on houses, shops, and professions; all duties, licenses, &c. shall belong exclusively to government. The ryot on whose land, houses or shops may be built, shall not be entitled to receive a higher rent from them, than the equivalent of the survey rent of the ground which they occupy.

10th. The repairs of all tanks which are not rendered private property by an extra remission or desivundum enaum, shall be made at the expense of government.

11th. Tuccavie shall be gradually discontinued.

12th. Potails, curnums, and all other village servants, shall remain, as heretofore, under the collector.

13th. Private creditors who may distrain the property of ryots, shall discharge the rent which may be due from such ryots to government, and shall give security for it, before they begin the distraint.

It may appear at first sight, that a reduction of 25 per cent. will occasion a heavy loss of revenue, but I imagine that it will not be greater, than what has been suffered in all districts where a permanent settlement has been effected. It is to be considered, that the decrease of revenue will not be proportionate to the reduction of 25 per cent. because that reduction is not to be made on the average of former collections, but on the survey assessment, which never has been, nor ever can be completely realized, as long as there are bad crops and poor ryots. In the board's letter of the 27th December 1804, the average profit to the owners of estates in settled districts, is estimated at 15½ per cent. but it is not explained whether this profit is upon the land-rent only, or upon the land-rent and village-taxes. I shall suppose, however, that it is restricted to the land-rent, and calculated upon an average of preceding years, and examine whether the reduction of 25 per cent. upon the survey assessment, will cause a greater diminution of revenue, than a remission of 15½ per cent. upon the average of former collections. The collections of land-rent for the last seven years, amount (per Statement No. 1.) to

84,33,355	14	70
12,04,765	2	10
1,80,714	31	66
10,24,050	12	24

The seventh part of which, or the average yearly, is - star pagodas

Deduct the profit of 15 per cent. allowed in settled districts -

Balance, or permanent land-rent to government	14,94,588	5	50
A reduction of 25 per cent. on the land, will afford so much immediate relief to the ryots, that they will easily be able to keep up the cultivation of Fusly 1215, except when the tanks are not filled. I shall therefore consider the collections of that year, after making an adequate allowance for the loss from the tanks, as the average amount of the settlements that may be expected in the early part of the ryotwar system.—The collections of land-rent in 1215, are the highest that have been realized, either under the Company's or the Mysore government, and amount to - star pagodas	3,73,647	1	35
Deduct proposed remission of 25 pr. cent.	11,333		
Deduct additional remissions to wells, for repairs -	3,34,980	1	35
	11,09,608	4	15

The rent of land in 1215, under tanks and nullas which are not filled by great rivers, and whose supply of water is therefore uncertain, was star pagodas 2,96,000; allow one-fourth for deficiencies of water, one year with another -

This sum of star pagodas 10,35,608. 4- 15, is what remains after making the proposed remissions in the survey assessment, and a full allowance for the loss on tank lands, from the failure of rain. But as it will not be necessary, after remitting 25 per cent. to make any deductions for bad crops to poor ryots, bramins, peons, &c. who cannot pay the full rent, the remissions usually allowed under these heads, must now be added to the settlement. They amount to -

Total expected land-rent under the ryotwar settlement -

(continued.)

Difference in favour of the ryotwar system, - - -	star pagodas	91,557 36 71
But from this sum, the excess of charges collection under the ryotwar, above those of the mootadar system, must be deducted. As wells, and some of the smaller tanks and nullas, will in future be repaired by the ryots; and as many of the greater tanks must, under any system whatever, be repaid by government; the expense that will be incurred for tank repairs, by the ryotwar system exclusively, will not exceed star pagodas		
To this sum must also be added, the difference of the mo- yen zabtahs, or charges collection in favour of the mootadar system. These charges, under the ryotwar settlement, would be	10,000 — —	
Under the Mootadar, supposing the number of servants reduced, but the scale of allowances the same, they would probably be	95,000	
	22,000	
Difference against ryotwar - - -	73,000 — —	
Difference remaining in favour of ryotwar, - - -	83,000 — —	
	star pagodas	8,557 36 71

This is the amount that would probably be in favour of the ryotwar system, during the first two or three years; from the third to the fifth year, the increase, from new cultivation, and low-rented lands, would be a lac of pagodas; from the fifth to the seventh year, it would be a lac more; and by the tenth, it would have amounted in all, to about three lacs. It may be said that such calculations, are uncertain. I am confident, however, that the estimate is not too high; because, as the cultivation increased nearly one-half, from 1210 to 1215, notwithstanding the gradual raising of the rent by the survey, there can be no doubt that when the rent is lowered 25 per cent. that cultivation will still continue to ex- tend rapidly, though perhaps, from the inadequacy of the population, not in the same degree as before: because there are now actually in cultivation, lands lately taken from the waste, paying sixty thousand pagodas less than the fixed assessment, which sum will be added to the jumra in the course of four or five years, but could not without the pro- posed remission; as in that case the ryots would, whenever the new land came to the full rent, throw up an equal quantity of the old, from want of the means of paying for both; and because the reduction of rent would facilitate the employment of many additional lands in agriculture. If a permanent zemindary or mootadar settlement of the land-rent is now made, it will amount, as has already been stated, to - - - star pagodas 10,24,030.

If a ryotwar one is made, by remitting 25 per cent. it will amount to - - - 11,15,608.

If it is even allowed that the net revenue from both these sums, will be nearly the same, in consequence of the superior expense of the ryotwar system, yet the zemindary rent will be no more ten years hence, than it is now, while the ryotwar will, in that time, have arisen about three lacs of pagodas; and there will be a difference in its favour, equal to nearly a third of the whole land-rent. As the object is great, and as no mischief can arise from making the experiment, it ought certainly to be tried. The result would most likely show that one-fourth or one-third more land-rent might have been derived from all the districts permanently settled; and that a similar increase, may be expected from all those which are yet unsettled. This increase would take place with the present population; but it would of course become still greater, as the population augmented. The highness of the land-rent is, in this country, the chief obstacle to the increase of population. A remission of rent in favour of a few zemindars or mootadars, would be no remedy for the evil; but a re- mission to the ryots, by enabling them to extend their cultivation, and augment the pro- duce of food for their families, would, in a great measure, do it away. Were it not for the pressure of the land-rent, population ought to advance more rapidly in India, than in America; because the climate is more favourable, and because there are every where great tracts of good land uncultivated, which may be ploughed at once, without the labour and expense of clearing away forests. As there are above three millions of acres of this de- scription in the Ceded Districts, it cannot be doubted that a very considerable addition will be made in twenty or twenty-five years, to the population, and also to the land-rent, beyond the highest estimate which has been made of it.

The profit to the land-owners in the Salem Districts, is 16½ per cent. which is 1½ per cent. more than I have deducted from the average collections of the Ceded Districts. As the assessment is perhaps higher in them, than even in Salem, I might, in the preceding comparison, have deducted 16½, in place of 15 per cent. from the average of ryotwar. This difference may however be left to counterbalance any error into which I may have fallen, in estimating the charges collection of settled districts, from not having any state- ment of them for my guidance.

Though the revenue at first should be the same, or should be even greater under the mootadary, it has this disadvantage, that the revenue is limited at once, and cannot grow with the resources of the country; whereas in the ryotwar, it keeps exact pace with them, rising or falling, as there is more or less cultivation. It is no loss, on the whole, to government, and

and must be much easier for the ryots, while they have so little property, that this fluc- tuation should continue; for they cultivate most when the season is favourable; and go- vernment thus draws from the country the greatest revenue, in those years when the gross produce is the greatest; and the land-rent of India may be said to resemble, in this respect, the principal sources of British revenue,—the excise and customs,—which increase or diminish yearly with the commerce of the nation, the fund from which they are derived. The public ought certainly to be regulated, in some degree, by the private revenue of the coun- try; but nothing can be more contrary to this principle, than the mootadar system; for it fixes the public demand now, which must remain the same thirty or forty years hence, whatever the public demand may have been made to private property in that time. It does not accommodate itself to the circumstances of the country; and because it cannot raise the revenue here- after, it makes it too high at first, as in the Baramahl and other districts, whose whole resources have been brought to light by survey; and in order to realize this revenue, it is obliged to authorize the mootadars or middle-men to exact the former high rents from the ryots. On the other hand, the ryotwar system enables the public, to advance with the private revenue, as long as there is any waste land in the country; and in doing this, it adapts itself perfectly to the means of the inhabitants; for there can be no juster measure of their means, than the decrease or increase of cultivation. It also, by making the remis- sion upon the assessment of the land, gives the whole of it, at once to the ryots; and by enabling them to raise more food for the maintenance of their families, facilitates the in- crease of population, the occupancy of waste for its subsistence, and the augmentation of revenue. The assessment of lands formerly cultivated, and waste never cultivated, amounts to star pagodas 10,10,842. It would be idle to imagine that the whole can ever be brought into cultivation; but I am persuaded that nearly all the land formerly culti- vated, amounting to star pagodas 5,55,962, together with a considerable portion of the waste, will be occupied, in the course of twenty-five years.

The increase of cultivation will, however, have no sensible effect in augmenting the size of farms, and thereby lessening the detail of collection. The farms will probably always remain as at present, comprehending all sizes, from five acres to fifteen hundred; and paying from one to a thousand pagodas. Their enlargement is prevented at present, by the want of property, and will be hereafter prevented, by its division. In the Ceded Districts, and throughout the Deccan, the ryot has little or no property in land,—he has no possessory right; he does not even claim it. He is so far from asserting either a proprietary or a possessory right, that he is always ready to relinquish his land, and take some other, which he supposes is lighter assessed. All land is supposed to revert to government at the end of every year, to be distributed as it may think proper; and land is accordingly sometimes taken from one ryot and given to another, who is willing to pay a higher rent. If this power is exercised with caution, it is not from the fear of violating any possessory right, but of losing revenue; for the assessment is generally so high, that if the ryot is dispossessed, the same rent can seldom be got, from a new one. The only assessed land that is not annually at the disposal of government, is that which pays a quit-rent, and is either enaums that were formerly free, or ground belonging to tanks and wells, constructed at the expense of individuals, who are on that account, allowed a remission from one-fifth to one-half of the rent. Even in this case, however, private property in land, has always been viewed with so much jealousy, that instead of a permanent quit-rent, it has been much more usual to allow the person who digs the tank or well, to hold the land rent-free, until he is reimbursed for all his ex- penses and labour, and then to regard it as government land, and assess it at the full rate. The ryot of India unites in his own person the characters of labourer, farmer, and land- lord:—he receives the wages of the labourer, the profit of the farmer on his stock, and a small surplus from one to twenty per cent. of the gross produce as rent, but on an average, not more than 5 or 6 per cent. The smallness of this surplus prevents him from letting his land to an under-tenant, because the rent would not be equal to his sub- sistence; and also, because no tenant would give him even this rent, for as there is every where plenty of good land lying uncultivated, which any person may occupy, on paying the sircar rent, it is evident that no ryot will hold land of another, and pay an addition of 5 or 6 per cent. upon the sircar rent, when he may get land of the same kind without paying any such increase. As long therefore as government have uncultivated land of a tolerably good quality to dispose of, ryots can have no tenants, and hence there never has been in India, with the exception of a very few districts, any class of land-owners receiving their rents from tenants. The tendency of the Indian system of casts and laws of inhe- rance, always has been, and must be, to keep land divided into small portions among the ryots, and to make the same person labourer, farmer, and landlord. Why, then, attempt to subvert an antient system, which places the great body of the ryots above want, renders them industrious, frugal, and comfortable, and preserves the simplicity of their manners, and their respect for public authority;—but it has been said that there can be no proper subordination, without just gradations of rank in society; and that zemindars are required, in Indian society, to accomplish this desirable end: but this opinion is completely contra- dicted by experience; for there is no people on earth among whom there is greater sub- ordination, than among the Hindoos, who never saw proprietary zemindars, until they were created by the Company's government.

The plan which I have proposed for forming a permanent ryotwar settlement, is so plain, that it can require no further elucidation, except with regard to house-rent, which ought un- doubtedly to remain under the immediate direction of the collector, as a source of increasing revenue. The tax which is generally denominated house-rent, is more properly a tax upon income.

Documents relative to
Zemindari and Ryot-
war Settlements.

Plan of Principal Col-
lector of Ceded Dis-
tricts, for a Permanent
Ryotwar Settlement—
15 Aug. 1807.

income. In the case of labourers, and other poorer orders of the inhabitants, where it does not exceed one or two rupees, it may be called house-rent; but even here, it is rather a tax upon income, equal to the produce of a certain number of days labour; for the house or hut itself is probably not worth more than five or ten rupees. In the case of weavers and other tradesmen, it is usually termed a professional tax; but as the weaver is rated according to the estimate produce of his loom, and the number that he employs, the tax is evidently upon his income; and in the case of merchants, who often pay a tax of fifty pagodas for a house, which would not sell for so much, the tax is clearly an income one, and is so considered by themselves. There is no difficulty in fixing the amount of the tax with regard to labourers and tradesmen; but it is not so easy to ascertain it, with respect to merchants, who, though they are supposed to be assessed, in some places, at 15 or 20 per cent. of their income, in others, pay little or nothing. Under the native governments, there were many reasons for this indulgence. The merchants usually supplied, without payment, the demands of the revenue servants for cloths and other articles; they were also obliged to furnish at a low rate, whatever articles were required for the public service, and to take the circular share of the crops, damaged stores, &c. at 10 per cent. above the market price; and also, in times of exigency, to pay occasional contributions. These demands having ceased under the Company's government, there can be no reason for the merchants being more favoured, in one place than another, or for their not being every where assessed, in the same proportion as the other classes of the inhabitants. It would be vexatious to attempt to discover the income of individuals, but a tolerable estimate of the aggregate income of the merchants of a district, may be made from accounts of the exports and imports, the population, the produce and consumption, and the usual profits of trades; and 15 per cent. upon the sum resulting from these calculations, might be imposed upon the merchants, leaving them to distribute it in detail, according to the income of the several individuals. In the district of Rydroog, where the house-tax is higher than in other parts of the Ceded provinces, and where it is supposed to be about fifteen per cent. upon income, a new distribution was made last year by the merchants and shopkeepers themselves. The total sum was not increased, because it was already sufficiently high; but the shares of many individuals were reduced one half, and those of others, doubled and quadrupled. A few of the principal merchants from all the chief trading towns of the Ceded provinces, were at the same time assembled. They were informed that the house or income-tax would be raised, and were directed to state, not what their income was, but what the rate of the tax upon it was, in their respective districts, compared to ment, to which they all agreed, as containing the fair rates of their districts. The Rydroog merchants who were present, took care to see that the neighbouring districts were rated as high as their own, in order to prevent any additional assessment from falling, upon themselves. The tax might, by the same process, be extended to every place where it is not yet established, and make a considerable addition to the public revenue. An idea of this increase may be formed, from comparing the house-rent of the Ceded provinces, with that of the richer provinces below the ghauts.

House-rent of the lower classes of the people, tradesmen, &c.	Sr P
Ditto of merchants and shopkeepers	63,946
Ditto to be laid on in Fusly 1217 to 1220, to raise the other districts to the level of Rydroog	33,124
	97,070
	21,000
Star Pagodas	1,18,070

Where merchants are exempted from this income-tax, they contribute little more to revenue than common labourers: they pay no direct taxes; and those which they pay indirectly on betel, tobacco, cloth, &c. are very trifling. It is contrary to every just principle of taxation, that the richer should be more lightly assessed, than the poorer classes of the people; and as no additional demand can be made upon them, if the house-tax is permanently included in the land-rent, it ought certainly to be kept separate, in order that it may yield an increasing revenue, as the circumstances of the country improve.

I have proposed that villages shall, in ordinary cases of failure, be liable to an extra assessment of 10 per cent. This will, I am convinced, on all common occasions, be sufficient. There is also, in many places, another source from which deficiencies may be made up. In many villages, the enaums of the potails and curums are equal to a fifth, a fourth, and even to a third of the circular revenue. By far the greater part of these enaums has unquestionably never been authorized; for where there are sunnuds, the enaum scarcely ever exceeds five per cent.; and where it is more, it was always, under the native government, made liable for deficiencies in the village. I would recommend that the same principle shall still be adopted, to a certain extent; that in villages not exceeding 250 pagodas rent, the enaums of the potail and curum respectively, shall be free as far as ten per cent. of the village-rent; and that the whole of their excess above this rate, shall be liable for deficiencies: that in villages from 250 to 500 pagodas rent, the enaums shall be free as far as 7½ per cent., and their excess above this rate, be liable for failures; and that in villages above 500 pagodas, the enaums shall be free as far as 5 per cent, and the excess liable for losses. Though the revenue under a ryotwar system, must annually fluctuate with the extent of cultivation, yet it is not necessary that any abatement should be allowed for losses upon

upon the actual cultivation; for all such losses easily may, and ought to be made good, in the first instance, by the excess in the potails and curums enaums above the usual standard; and where this excess does not exist, by an extra assessment upon the ryots. This extra assessment is limited to 10 per cent., but it will scarcely ever amount to half so much; and it will seldom be requisite to have recourse to it, at all.

If the survey assessment is reduced 25 per cent. and the ryotwar system introduced, the following is the average amount of revenue, from every source that might be expected, during the first two or three years:—

	Sr P
Land-rent as before stated	1,01,781
Village taxes, house, rent, &c.	60,585
Quit-rent	4,242
Venkageery peshcush	22,916
Kurnout peshcush, reduced to one lac of Chittawanny rupees, from Fusly 1218	1,80,624
	40,000
Frontier duties	65,000
Licences	40,000
Betel and tobacco	1,05,000
	14,50,522
	21,000
Add proposed increase of house-tax	14,71,232
	19,000
Deduct allowance of house-rent received by poligars	14,52,232
TOTAL Star pagodas	

At the end of four years, the land-rent would have risen at least a lac of pagodas, and the revenue would then be 15,50,000; and at the end of 10 or 15 years, the land-rent would probably have increased to such a degree, as to make up for the original remission; and the revenue would then be from 17½ to 18 lacs of pagodas. It is one advantage of the ryotwar system, that it leaves room for the land-rent to increase with the population and wealth of the country; and it is another, that by making the remission every where equal, it will fix the ryots to their several farms as proprietors, instead of keeping them, as hitherto, for ever unsettled; without attachment to their lands; without any wish to improve them; and wandering from one zemindari or mootah to another, in quest of more favourable terms. As long as the public exigencies require a higher revenue, the present assessment may be released, after making the usual allowances for bad seasons, &c. When government is in a situation to relinquish a part of its demand, the proposed remission is that which would place the Ceded districts, on an equality with those provinces where the permanent settlement has already been established. It would, in the mean time, however, be advisable to grant the remission, without delay, to wells, in order to induce the ryots to repair them; for it is chiefly by the cultivation of well-lands, that the country is secured against scarcity.

See in orig.

STATEMENT OF SETTLEMENTS OF THE CEDED DISTRICTS, FROM FUSLY 1210 TO 1216 INCLUSIVE.

YEARS.	LAND RENT.									TOTAL Land Rent, Village Taxes, and Peshkush.				DETAIL OF TOTAL.	
	Jyen.	Poonaganoor Pollams.	Poligars Share of Rent.	TOTAL.	Village Taxes.	Jow, or Quit Rent.	Venkelgurry Peshkush.	Karnool Peshkush.	TOTAL.		Licences.	Sayer.	GRAND TOTAL.	Poligars Allowances in Rent.	Rent to Government.
	S ^r P ^s f. c.	S ^r P ^s f. c.	S ^r P ^s f. c.	S ^r P ^s f. c.	S ^r P ^s f. c.	S ^r P ^s f. c.	S ^r P ^s f. c.	S ^r P ^s f. c.	S ^r P ^s f. c.	S ^r P ^s f. c.	S ^r P ^s f. c.	S ^r P ^s f. c.	S ^r P ^s f. c.	S ^r P ^s f. c.	S ^r P ^s f.
1. Fusly 1210	8,91,382 15 33	- - -	- - -	8,91,382 15 33	75,359 15 72	34,979 4 51	4,322 32 -	- - -	1,15,161 10 43	10,06,543 25 70	27,170 - 12	69,057 15 50	11,02,770 41 58	- - -	11,02,770 41
2. - 1211	10,90,002 25 59	5,643 36 27	12,766 4 65	11,08,412 24 71	98,059 28 42	50,465 35 44	4,321 38 79	- - -	1,52,847 19 5	12,61,260 1 76	39,349 39 59	96,671 7 29	13,97,281 1 4	12,766 4 65	13,84,514 38
3. - 1212	11,13,577 28 36	16,672 - 41	20,443 17 5	11,50,693 4 2	90,206 26 45	54,944 39 2	4,321 38 79	- - -	1,49,473 20 46	13,00,166 24 48	52,940 39 17	80,950 35 26	14,34,058 15 11	20,443 17 5	14,13,614 40
4. - 1213	11,36,503 36 18	17,652 5 72	19,129 15 25	11,73,265 15 35	94,766 8 1	54,944 39 2	4,321 38 79	- - -	1,54,033 2 2	13,27,298 17 37	57,954 - 55	83,412 26 73	14,68,665 3 5	19,129 15 25	14,49,535 29
5. - 1214	13,36,668 15 22	19,225 5 61	19,929 13 10	13,75,822 34 12	97,148 14 54	56,220 34 35	4,342 17 23	- - -	1,90,272 14 23	15,66,095 6 36	63,907 41 64	69,237 11 72	16,99,240 18 12	19,929 13 10	16,79,311 5
6. - 1215	14,52,723 8 70	22,553 25 40	19,311 13 14	14,94,588 5 50	1,01,781 39 46	60,585 17 23	4,342 17 23	32,560 31 71	1,95,355 25 12	16,89,943 39 62	59,838 39 25	56,790 30 32	18,06,573 16 39	19,311 13 14	17,87,262 3
7. - 1216	12,06,056 1 36	15,942 2 16	17,192 37 54	12,39,190 41 26	1,03,785 14 73	60,985 1 30	4,342 17 23	28,645 35 -	1,97,753 26 46	14,36,949 25 72	72,485 34 70	41,686 32 76	15,51,122 9 58	17,192 37 54	15,33,929 14
TOTAL Star Pags	82,26,914 5 40	97,668 34 17	1,08,772 17 13	84,33,355 14 70	6,61,607 22 13	3,73,126 3 27	30,315 32 66	89,852 17 71	11,54,901 34 17	95,88,257 7 7	3,73,647 27 62	4,97,806 28 38	1,04,59,711 21 27	1,08,772 17 13	1,03,50,939 4
Average for one year, as per seven years account above				12,04,765 2 16											
Deduct a' 15 per cent.				1,80,714 31 66											
BALANCE				10,24,050 12 24											

(Signed)

THOMAS MUNRO,
Principal Collector.

STATEMENT OF CULTIVATION IN THE CEDED

DIVISIONS.	DISTRICTS.	FUSLY 1210.		FUSLY 1211.		FUSLY 1212.		FUSLY
		Dry Acres.	Wet Acres.	Dry Acres.	Wet Acres.	Dry Acres.	Wet Acres.	Dry Acres.
1.	2.	3.	4.	5.	6.	7.	8.	9.
PRINCIPAL COLLECTORS DIVISIONS.	Gorumahalah - - -	1,41,099	26,250	1,26,154	56,813	1,20,756	26,507	84,239
	Roolwendrah - - -	1,08,088	8,199	1,28,287	12,605	1,63,758	12,591	1,63,503
	Paychotly - - -	57,201	9,685	73,419	9,419	51,015	7,967	60,219
	Jermulmadgo - - -	56,302	4,985	67,988	5,427	69,938	5,750	74,131
	Doowoor - - -	74,325	5,118	80,802	5,687	81,257	5,679	84,563
	Koil Coontlah - - -	55,146	1,845	65,865	2,253	51,475	3,781	59,590
	Gooty - - -	96,274	4,946	89,893	4,751	1,12,106	6,047	1,14,109
	Yadki - - -	39,699	5,259	55,090	6,415	50,958	5,736	52,296
	Chennempelly - - -	60,401	1,337	60,226	1,820	59,199	1,921	54,142
	Taupute - - -	85,594	2,804	96,642	3,131	99,275	4,747	1,02,507
	Samunurrie - - -	61,196	7,512	64,935	7,919	68,603	8,928	61,822
	Hundi Anantapoor - - -	22,571	9,499	31,609	11,181	49,820	6,778	47,409
	Pendondah - - -	31,419	7,276	37,619	10,672	42,490	9,924	38,918
	Koordi Condah - - -	29,984	11,819	30,860	14,499	23,262	9,178	21,283
	Muddugerah - - -	32,337	6,001	32,552	9,292	31,690	7,561	28,091
	Dhumawer - - -	89,310	6,811	66,540	14,439	1,00,120	13,942	85,987
	Rydroog - - -	91,552	10,156	1,06,748	10,917	1,14,458	11,838	1,17,345
	Nosum - - -	22,069	79	24,912	151	25,330	147	25,684
	Chitweil - - -	9,708	21,766	16,907	24,181	12,003	20,556	17,554
	Siddout - - -	7,422	5,176	11,517	6,801	16,134	6,848	10,110
	Chenore - - -	22,451	3,106	27,890	3,619	37,397	2,864	28,635
	Chintgootah - - -	20,543	3,026	40,629	3,553	48,178	3,715	44,416
	Camapoor - - -	44,077	3,468	55,661	3,511	59,287	4,332	56,959
	Pongunoor - - -	22,215	5,035	20,218	4,854	37,057	4,947	42,853
	TOTAL	12,71,983	1,71,158	14,06,871	2,07,873	15,27,186	1,92,337	15,12,068
HARONHILLY D ^o	Bellari - - -	75,169	2,545	89,261	2,405	97,615	3,682	1,18,325
	Kumpli - - -	15,318	5,255	17,326	5,541	19,624	5,609	23,027
	Harponhelly - - -	1,07,028	2,486	1,18,091	2,693	1,29,063	2,812	1,30,067
	Koodlegah - - -	79,816	7,115	86,764	7,516	85,665	7,726	92,382
	Horonharagully - - -	90,165	2,692	96,321	3,147	1,07,960	3,237	1,13,631
	TOTAL	3,67,496	20,103	4,07,763	22,302	4,39,927	23,066	4,77,452
ADWANI D ^o	Adoni - - -	32,450	663	61,901	885	67,816	890	71,828
	Naugaldinnah - - -	20,713	1,140	41,427	1,527	45,561	1,919	52,180
	Gooliam - - -	39,178	90	78,337	110	84,846	175	89,598
	Panchajollem - - -	57,324	1,615	63,215	1,975	67,180	2,103	70,315
	TOTAL	1,19,665	3,508	2,47,900	4,497	2,65,397	5,087	2,83,921
CUMBUM D ^o	Cumbum - - -	21,612	5,456	26,139	6,929	27,234	7,265	30,124
	Doopaud - - -	50,312	6,440	69,424	7,635	81,660	8,188	89,970
	Budwail - - -	20,230	6,593	25,062	7,927	29,936	8,812	39,654
	Giddelor - - -	19,752	1,257	21,252	1,429	23,664	1,526	24,175
	TOTAL	1,11,906	19,556	1,41,847	23,920	1,63,514	25,791	1,65,923
GRAND TOTAL ACRES		19,01,950	2,14,325	22,04,381	2,52,792	23,93,324	2,46,281	24,39,364

The Garden was included in the Wet Land until Fusly 1214.

DISTRICTS, FROM FUSLY 1210 TO 1216.

1213.	FUSLY 1214.				FUSLY 1215.			FUSLY 1216.		
	Wet Acres.	Dry Acres.	Garden Acres.	Wet Acres.	Dry Acres.	Garden Acres.	Wet Acres.	Dry Acres.	Garden Acres.	Wet Acres.
10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	
21,381	1,16,011	2,507	20,067	2,06,272	2,378	26,411	1,37,839	2,129	12,690	
13,074	1,65,838	6,273	7,415	1,77,698	6,043	6,981	1,48,514	5,980	4,622	
6,453	58,835	2,364	4,584	79,791	2,102	7,791	74,296	2,125	4,365	
5,895	84,667	3,489	3,410	75,545	3,528	2,358	83,889	3,261	2,606	
5,970	96,526	4,055	3,405	97,517	3,855	3,413	88,866	3,582	2,768	
3,976	67,734	1,078	1,845	65,813	1,120	1,826	67,002	1,154	1,001	
6,168	1,43,983	1,728	4,195	1,43,997	1,612	4,817	1,24,966	1,739	3,046	
6,561	58,230	2,512	5,125	61,124	2,720	4,083	61,378	2,707	3,988	
745	59,939	485	1,178	59,243	421	1,137	55,185	366	926	
5,266	1,04,501	3,540	1,790	1,07,966	3,405	1,365	1,07,975	3,281	1,557	
9,884	62,866	3,382	6,930	74,674	3,434	6,781	60,534	3,228	4,598	
9,910	65,045	1,639	8,653	71,795	1,449	8,215	65,520	1,525	6,228	
11,054	41,604	3,712	7,472	51,354	3,239	7,018	44,803	3,324	4,885	
9,949	26,512	2,736	8,174	33,850	3,267	8,744	31,128	2,857	6,604	
7,962	31,690	1,605	7,199	35,066	1,578	6,786	26,031	1,417	4,750	
13,260	1,06,406	3,635	13,216	1,21,870	3,813	11,529	87,344	3,319	9,375	
11,265	1,76,866	3,675	11,637	1,76,066	3,262	12,058	1,59,400	2,332	9,048	
126	31,319	503	18	31,270	522	33	31,823	521	30	
21,674	16,941	11,375	4,398	22,449	12,383	8,928	10,705	10,429	3,629	
8,674	12,005	5,637	4,926	16,931	6,165	4,258	13,231	5,460	2,328	
5,211	39,056	4,583	2,920	40,836	4,356	2,992	37,683	3,845	1,849	
3,661	56,387	2,715	1,060	58,713	2,742	1,306	55,468	2,539	997	
6,724	59,675	2,939	3,547	61,995	2,911	3,691	61,691	3,024	3,726	
5,419	42,999	481	5,311	42,735	422	7,255	19,493	124	2,084	
2,00,262	17,25,435	76,639	1,37,549	19,14,590	76,227	1,49,190	16,54,764	70,868	98,100	
3,715	1,31,271	1,613	2,582	1,40,139	1,676	2,495	1,13,231	1,518	2,156	
5,788	29,251	1,524	4,322	32,348	1,761	4,497	26,299	1,468	3,556	
3,008	1,38,264	594	2,518	1,41,391	671	2,681	1,36,788	683	2,246	
9,011	97,324	2,726	6,915	1,11,825	2,851	7,626	1,08,768	2,798	5,437	
3,789	1,29,724	1,373	2,356	1,37,117	1,542	2,562	1,29,089	1,307	1,787	
25,311	5,25,834	7,930	18,487	5,62,820	8,300	19,861	5,14,175	7,974	15,132	
686	75,214	598	630	82,831	740	767	81,623	732	501	
1,312	55,160	1,155	1,478	59,275	1,387	1,483	50,780	1,193	1,348	
187	96,325	175	95	1,01,000	180	166	1,05,606	130	56	
2,215	79,634	315	2,010	88,031	486	3,215	84,811	470	1,973	
4,400	3,06,353	2,243	4,213	3,31,137	2,793	4,511	3,22,820	2,545	3,878	
7,278	36,852	2,477	5,120	37,982	2,665	5,208	27,940	2,650	1,640	
8,212	87,516	7,801	2,145	90,527	8,376	2,368	76,150	7,520	725	
7,843	40,255	2,892	5,925	54,819	3,066	6,539	44,200	2,780	3,020	
1,533	26,329	694	917	28,452	742	922	26,055	670	612	
24,866	1,90,952	13,864	14,707	2,11,780	14,849	15,037	1,75,245	13,620	5,997	
2,54,839	27,48,574	1,00,676	1,74,356	30,20,327	1,03,089	1,88,599	26,67,004	95,007	1,23,157	

(Signed)

THOMAS MUNRO, P^l Collector.

Extract

Extract FORT ST. GEORGE Revenue Consultations, the 10th April 1807.

Extract REPORT from the Committee at TANJORE; dated 22d February 1807.

PAR. 12. A PERMANENT system, with reference to the cultivators, may, in a few words, be defined to be a fixed mode of management, under which the cultivators, whatever be their denomination, shall be declared entitled, either to an invariable share of the produce, or to pay a fixed sum for that produce, in lieu of dividing it with the government. That these rates, being declared permanent, shall continue to be the character of the cultivators, and in which the courts of justice shall by the laws, be bound to protect them. This mode admits a variation in the extent of the payment; but fixes the rate.

13. A permanent system, as regards the government, has hitherto been considered a mode of management, under which government, for the advantages of a defined rent payable in all seasons, deprived itself of the power of increasing its share of the produce, whether rendered in kind or commuted; defined the amount of its revenue, and transferred the immediate collection of that share from its officers to an individual, who either purchased, or had this right, with other advantages, conceded to him. The rent of government is thus a fixed rent, and the same in all seasons.

14. Such has been, we believe, the mode hitherto adopted in settling, permanently, the revenue of the government; but, as the committee observe, permission must be received from the Court of Directors before such a mode of settlement can be adopted in this province; the recommendations which may arise out of their investigation must be confined to the adoption of such an arrangement, as shall, for the present, secure the revenues, and facilitate the ultimate introduction, should it be deemed necessary, of the permanent settlement on the plan before alluded to.

15. The members of the committee are not ignorant that it has lately been a question, under the consideration of the Governor in council, whether it be not desirable, that, in particular cases, the intermediate agent should be excluded, and the cultivators become answerable individually for a fixed rent, in all seasons, for the whole of their lands, or for such part as might be cultivated? It will therefore be proper to consider the expediency of this mode of settlement for the province of Tanjore.

16. Under what has been above stated, the committee will proceed to consider how many modes of management, introductory to a settlement in permanency of the revenue of government, can be adopted in Tanjore, and to offer such observations on each mode, as have occurred to them.

A Ryotwar Rent.—First. A settlement may be made with each meeraffadar, at a fixed rate, for the land he may annually bring under cultivation, or for all his land.

Village Rent.—Secondly. A rent may be settled with all the meeraffadars of each village jointly, for a fixed sum of money for a period of years.

A Mootah, or Zemindary Rent.—Thirdly. A rent may be settled with individuals for a number of villages to be united in one rent, for a fixed sum, for a period of years.

Two other modes of collecting the revenue have been known in Tanjore; viz.

A Grain Rent.—A grain rent on the meeraffadars, agreeing for a given quantity of grain, and contracting to take the share of government, at a given price; and

Aumany, or a Division on the Field of the Produce.—Aumany; a division of the produce with the cultivators; who, taking their share, enter into no engagements with government.

17. The committee have considered themselves at liberty to exclude from consideration the two last stated modes; because they have been pronounced, by the first authorities, to be radically bad.

18. The two first modes may at any time, by an adequate reduction, be made fixed rents, payable in all seasons.

19. The third mode may also at any time, and perhaps without a reduction, be made a fixed rent, payable in all seasons.

20. The consideration of the first mode of settlement, will lead particularly to an examination of the average standard produce, and commutation price, assumed in the settlement of Fully 1215; but the consideration of either must have reference to the warum, or share. These are the three principal points referred to the committee for investigation; they will commence with the share.

RYOTWAR RENT.

115. The objects of a ryotwar rent appear principally to be, to secure the inferior ryots from the oppression of the head ryots; to stimulate industry, by not imposing such a tax on improvement, as a division of the produce is supposed to be; and to relieve the industrious from the burthen of paying the tax of the indolent, which is supposed to result from a vil- lage rent. The committee will not here go into a consideration of the policy or practicality of the measure, of making a permanent ryotwar rent. They consider their investiga- tion to be confined to a recommendation of a mode of management introductory either to that mode, or to a permanent rent with mootahdars, should that measure be deemed ad- visable for the future period, proper. A ryotwar rent is much more easily established than a permanent ryot- war rent. In the first case, the ryot only pays for the land he actually cultivates; and not always for that, if it should prove unproductive. In the second case, he must pay a fixed sum in all seasons, for all the land he occupies, either in his meeraffec or other right.

116. The

116. The success of a ryotwar rent depends on the moderation of the land-tax: the ryot must be able, in all seasons, to replace his seed, to pay his labourers, and to defray the expense of his cattle; if from unfavourable seasons, or a season affording only a $\frac{1}{2}$, $\frac{1}{3}$, or $\frac{1}{4}$ crop, or other proportions under a full crop, the payment of the land-tax absorbs all his produce, he must be ruined; if it falls less severe, his means of cultivating in the next year, will be proportion- ably reduced. Capital cannot be acquired by a ryot, in the first year of the ryotwar rent; the inequality of a land-tax on each field in India, must always be great; it must be fixed by a reference to the varieties in the seasons, to the different degrees of productive power in the soil, and its means of irrigation; to the variation of produce, and to the fluctuations in price, arising out of the seasons. This is a combination of circumstances which must render the attainment of accuracy, very doubtful. The land-tax will, in the first instance, be unequal; and the longer it continues, the greater will be its inequality. In districts where there is more land, than can always be brought under cultivation in the year; and in districts where land is not watered from tanks and rivers, but dependant on falling rains for water, the ryots may exercise their own discretion, in selecting land which is most moderately assessed: land over- assessed will be waste; and its assessment will in consequence, some time or other, be reduced; but where land is every year nearly all under cultivation; where it is valuable and transfer- able property, an over assessment must ruin a portion of the ryots; and an under assessment productive of loss of revenue to government. In the one case, government cannot par- ticipate in the profits of the ryots; while, on the other, it must bear the loss, on the over- assessed land. The land-tax is meant to secure government, from the thefts, frauds, and loss of amanees; and the ryots, from the interference, persecution, and oppression, of native revenue officers, and from being taxed according to their produce: but if the land- tax is founded on erroneous principles, which, if reference be had to the persons who must form it, it is more likely to be, than on correct ones, the evils will exceed the benefits.

1st. Because, to establish a ryotwar rent, a considerable reduction must be made to enable a ryot to pay the loss of $\frac{1}{2}$, $\frac{1}{3}$, or $\frac{1}{4}$ crops when they occur, which they will do often, either on the whole of his land, or on a part; and entirely barren only is resorted to him.

2ndly. Because this deduction will unavoidably be, unequally distributed; and government will have to make up, at one time or another, the inequality of reduction, by a further remis- sion of rent on over-assessed land.

3dly. Because where there is no waste land, or but a small proportion of waste land to be occupied, as is particularly the case in Tanjore, government cannot recover in the occupa- tion of waste land, the first remission to the ryot, while it must bear all the loss of droughts, inundations, or other calamity, which may diminish the quantity of the annual culti- vation.

117. Although the best writers on revenue economy have declared, that for government to divide the produce with the cultivator is to tax improvement, yet it may be a question for discussion, whether the reasoning applies to the farmer of India. If the season be more un- certain in India than in Europe; if the articles of produce be more confined; and if the actual produce be more uncertain, and its price extremely variable, it seems not so injurious in a country where $\frac{1}{4}$ ths of the revenue of the state are from the land, that the government and the cultivator should participate in the risks produced by the foregoing circumstances. If the cultivator's share be liberal, his profit in good seasons, will be considerable; in bad sea- sons, his loss comparatively trifling. If government farms out its share, but leaves the ryot to receive his share in kind, the situation of the ryot is not altered.

118. If reference be had to the system of taxation in India before the Mahomedan con- quest, there is abundant reason to conclude that it was determined by those considerations which have regulated the taxes of other governments. A land-tax was known in many parts, but in most, it was confined to dry grain land, not fixed on the soil, but varying with the nature of the produce; why? because the productive power of the soil is of inferior con- sideration, where much more depends on the season, and the expected supply of water. It is not, in India, in the option of the cultivator to adopt the European system of a rotation of crops; his lands may one year yield him a produce of the value of 100, and lose none of its fertile powers; yet in the next, yield him not more than 20, because he is compelled, by the season, to change the article of culture. Where a land-tax is found, it is determined on this principle; but no where in India, the committee believes, is a land-tax on each field col- lected in all seasons, good or bad, whether the land is cultivated or not.

119. Unless in countries where a fixed demand exists for almost all the produce, a division of the nunjah produce will be found the practice; or, if a rent, it will have been regulated late in the year, and have been determined by the actual circumstances of the year: a division of the nunjah produce appears, therefore, to have been applicable to the circumstances of the climate, and to the nature of the government of India. How far it is at this period, applica- ble to this part of India, will be enquired into hereafter.

VILLAGE RENT.

120. A village rent on lease for a certain number of years, which is the next remove from a ryotwar rent, is so far favourable to the ryot, that the loss and the profit are equally partici- pated by the other partners of the village; that the chances of his being treated with mode- ration are more in his favour than in a ryotwar rent; that there is less apprehension from an over-assessment, because the rent may probably be determined by the offers of the villagers themselves, or by what they have paid for a continuance. The loss, one year with another, cannot be great; and, unless oppression is exercised, the loss of the inferior ryots can only be proportionate, and therefore not ruinous. Land in India is seldom a separate farm. All land belongs

belongs to some village or another, whether it be cultivated or waste. This property, particularly in nunjah land, is watered by a common stream. In the water, in the pasture, and interests: lots are drawn in many villages for the annual, triennial, or decennial occupation of land; all disbursements for the repair of tanks, and water-courses leading from these tanks; all labour for village works of general utility; all contribution for religious ceremonies; all the pay and labour of the village artizans and officers, are regulated by this communion of interest. A ryotwar rent may separate the villager's flock from that usually clubbed for public pasture, and waste land, from his contribution to village charges, which, while moderate, it is a source of his happiness to make.

121. The advantages to government from a village rent on lease are, as follows:
 - 1st. The government is relieved from the loss, corruption, and fraud of an amanie management.
 - 2nd. It is secured from all the loss which may arise, from the establishment of an unequal land-tax.
 - 3rd. The annual rent will not depend on the correct ascertainment of the cultivation and produce; and, therefore, be not annually exposed to deterioration by the corruption or incapacity of native revenue officers.
 - 4th. A village rent will be much easier changed into a zemindary rent, than a ryotwar rent, and at a less loss of revenue to government.
 - 5th. The charges of collection will be considerably reduced.

122. It has been argued against this mode of settlement, that the obligation for the whole rent among the inhabitants of the same village is unjust, because the neglect of one partner may be wanton, or resistance to fulfil his share of the general engagement, willful. A few such cases may occur; but the frequency of them must, where they result from a neglect of individual interest, be limited. Villages will generally settle among themselves the best way of paying the rent of government, and will either engage for specific shares of the rent, or for the clubbing of the circular share of the produce. To many ryots, an exemption from a constant demand for rent which the union of the circular share affords, and the time thereby left them to follow their agricultural or other pursuits in their own way, are of more value to them, than a separate assessment on their lands, which compels them to become the retail or wholesale sellers of their own grain, and to give constant attendance on the officers of government.

123. A village rent supports that connection and unity of interests which exist among the meerasadars of the same village, and which, for reasons already given, it is more desirable to preserve than to destroy.

124. A rent of a certain number of villages to an individual, on a lease, has the following advantages:

- 1st. It lays the foundation for a permanent rent, at an early period.
- 2nd. It diminishes the expenses of cultivation.
- 3rd. It leaves the cultivator to pursue his own interest, in his own way, and at liberty either to rent, or divide the produce, as may be agreed on between him and the mootadar.
- 4th. It determines the revenue of government by competition; and affords the best chance of recovering all suppression of cultivation or produce.
- 5th. It relieves the officers of government from all details in a greater degree, than the village rent, which, since the establishment of courts of justice, may be considered an object of some importance.

125. Such a mode of rent, under laws competent to protect the people from manifest injustice, ought not to be oppressive to any person. The meerasadar would either take his share, and render in kind to the mootadar, the government share, or engage to commute it. His right would be his codewarum, his continuation of it, the act of his free-will. In a political point of view, such a rent may be liable to objection, because it may remove the people from under the immediate authority of the government officers, and place them too much under the influence of the mootadar. In a moral point of view, it may be objectionable, as leaving to the people the choice of dividing the produce, and placing before them temptations to the practice of fraud and corruption. Under a mootadar, the people might be harassed, but could not be openly oppressed, incurring no risk unless by choice. Their prosperity must gradually increase; their profit, never excessive; their loss, never great.

126. The committee have heard the danger of a monopoly of grain urged against such a system, but, provided the mootahs are not too extensive, and a free transit for grain, as at present, is preserved throughout the country, this apprehension would prove not well founded. If the country were rented out for a certain number of years to a few individuals, and an amany division allowed to the meerasadars, the temptation to a combination among the mootahdars, to keep up their grain, might be too strong to be resisted.

127. Another objection is urged against the introduction of mootahdars into Tanjore. It is, that the possession of land is so desirable, and sought after by all ranks with such avidity, that the mootahdar would have great temptation to take advantage of his situation, to get possession of a great portion of the meerasadar's right in his mootah. He would try to effect this, not by any open act of violence and injustice, but by practising every kind of vexation on the poorer meerasadars, which his influence would afford him an opportunity of doing, and which the interposition of public authority, might find it difficult to prevent.

128. The

128. The committee having given the foregoing explanation on the different modes of rent which have occurred to them, will now state the materials which exist for the formation of a rent, on either of the modes which have been stated.

RYOTWAR RENT.

129. A field rent, and a village rent, having been unknown in Tanjore previously to the cession of the provinces to the Company, there is no record before that period, of the relative fertility of the different fields, nor any particular account of the actual produce of the whole land of each village. The actual produce then, of Fussy 1210-11, 12, and 1213, being four years of aumany, with the estimated and actual produce for Fussy 1214, are the only materials for a ryotwar rent.

VILLAGE RENT.

130. This mode of rent never having been practised before Fussy 1214, there is no account on record of the produce of each village since the introduction of the puttuckdars, in 1782. A few scattered accounts of the estimated or caboolat produce of villages might probably be obtained for one or more of the years from 1776, to that period: but the result could not be satisfactory. The puttuckdars either have not, or would not, give true accounts of their collection from each village. The aumany management furnishes accounts, it is true, of the actual produce of each village, but no account exists of the value or sale price of the grain; no particular account of the sales of the grain of each village, from two causes, the grain was sold at depots. The price of grain must vary in each village, from two causes, the situation of the village, and the quality of the grain. A calculation might, no doubt, be made of the revenue of each village, but it would be liable to much error, from the fictitious price which must be assumed for the grain. The rent in Fussy 1214, having been a village rent, the accounts of that year, show the actual collections from each village. In Fussy 1215, although the rent is the result of the standard produce, and has no relation to the actual produce of the year, the accounts will nevertheless exhibit the actual collection from each village. In Fussy 1216, the rent is a village rent, and the accounts at the end of the year will show the actual collections from each village. There will then be three years of actual collections by which to regulate a village rent, and the actual produce of four years, to apply the selling price to, if more years are required, of the value in money of the revenues of each village.

MOOTAH RENTS.

131. In this mode of rent, it is of course understood, that proposals will be invited, and if reference be had to the information of the collective revenue of the province, which the committee have entered in different parts of their reports, there appears abundant materials by which to estimate the fairness of the proposals which may be received.

132. In the examination of the detailed accounts, of which abstracts are inserted in this report, the committee were early led to adopt an opinion, that the ryotwar rent in Tanjore presented no benefit to government, or to the ryot, proportionate to the risk of loss, because the great fluctuations in the extent of cultivation, in the produce, and in the market price of the produce, rendered it extremely difficult to adopt a standard for assessment; because the reduction which must be made, to enable the ryot to undertake the risk of the market, and of bad and indifferent crops, would cause a very considerable diminution in the revenue, without a positive security being obtained for the payment of the residue; because the extent of waste land is so insignificant, that the reduction on the present revenue, necessary to form a ryotwar rent, would not be counterbalanced by any proportionate increase from extended cultivation; so that a ryotwar rent in Tanjore would entail a permanent loss of revenue.

133. It may be argued, that in a district where land is so valuable as to sell at a high price, security would always exist in the land, for the revenue; but when once land is over assessed, it loses its value, and is no longer saleable. In Tanjore, the changes which are liable to occur in the channels of the rivers, and the loss of water by the breaking of banks, must occasionally produce great deficiency. A village rent may support that loss, a single ryot could not.

134. It has been stated, that the government can, where the land-tax has been fixed, recover, by the means of duties on the articles of produce, what may have been remitted to form a land-tax; but if references be had to what the articles of culture chiefly are, no very great addition of revenue can be expected from this mode of taxation, without recurring to the oppressive mode of levying internal duties.

135. It ought perhaps to be urged, that the very extensive remission of warum, and of extra assessments, which, as noticed in para. 70, have been made in favour of the inhabitants, would go a considerable way, towards enabling them to pay a land-tax for all the land they cultivated, whatever might be the proportion of the crops, below a full crop; but the committee think they have furnished evidence, that the fluctuation is greater than an individual ryot can undertake to be responsible for, while the chances of inequality in the assessment are greatly against government.

136. Under the foregoing circumstances the Committee were at an early stage of their proceedings disposed to recommend the immediate establishment, for a certain number of years, either of a mootah rent, or of a village rent, according as circumstances might, during their investigations, induce a preference to one or the other mode.

137. The committee will here remark, that very extensive property in land is held by the meerasadars. Many possess from three to four thousand acres, not always a separate and distinct property in whole villages, but in various proportions of the meerasadee of different villages.

villages. But the property of a much greater number, is very small; many of those whose property is extensive were formerly puttuckdars, and are said to have acquired the property, by means not always justifiable.

138. On a subject so interesting to the future welfare of the inhabitants of the province of Tanjore, the committee did not fail to consult the wishes of the people on the mode of rent best suited to their interests, customs and prejudices, giving them to understand, however, that a division of the produce with government would never again be resorted to, for reasons which they were not ignorant of, and have not forgot. The nature of the mootah rent, village rent, and of the ryotwar rent, were accordingly explained to a large body of meeraffadars, and an unreferred communication of their sentiments invited.

139. The result of this conversation was, that the meeraffadars had no objection to a mootah rent, provided they were left in the enjoyment of their present advantages, and one village not compelled to pay the losses of another, or each village assessed separately and arbitrarily, for sabbendry or other expenses of management. They seemed not free from suspicion that the mootahdar would evince a desire to possess himself of their property, in the manner the puttuckdar had done; and it was only on a full explanation, that they would be left at liberty to rent, or not, as best suited their interest, that they admitted a mootah rent would be so far free from objection.

140. The meeraffadars, who had been formerly puttuckdars, seemed rather unwilling to be placed under the control of a mootahdar; but the prospect of a division of the produce got the better of their disinclinations, so that they did not urge far this objection. The preference given to a village rent on lease was, however, unanimous, and a period of five years was fixed on, as the most eligible for the duration of the lease.

141. Under the foregoing circumstances, combined with those stated by the committee in their observation on each mode of rent, they have no hesitation in recommending the immediate establishment of a village rent on lease, in the province of Tanjore, wherever such a rent can be introduced on equitable terms to the government and to the people.

142. If there should exist any reason for doubting the correctness of the accounts of Fusly 1212, or for supposing that those of Fusly 1210 and 1211 are on the aggregate too high, it might be expedient to invite proposals from the meeraffadars of each village; or where the meeraffadar may decline proposing, to form the villages into mootahs, and invite proposals for the rent of each mootah. As there can exist no doubt that the meeraffadars would prefer a division of the produce to any rent whatever; so it is necessary to be prepared for the endeavours they will make to obtain this mode of management. If the country be divided into mootahs of from 4,000 star pagodas to 10,000 star pagodas annual value, and proposals are invited for the mootahs, as well as for each village, the meeraffadars, where they may prefer renting their own villages, will most probably make offers adequate to the just expectations of government, which, without such competition, cannot be calculated on, under the known disposition of the people of Tanjore to combine in their opposition to any measure not exactly conformable to their wishes. Such a measure, will facilitate the early establishment of the rent, and will probably bring to light a part of those undue gains, which there is some reason to think the meeraffadars have enjoyed, from the suppression and concealment of the frauds committed in Fusly 1212. Strangers and adventurers may be excluded from giving proposals, and only persons of known landed property be admitted to hold a mootah.

143. Recurring to the subject of warum, the committee are of opinion that the advantage enjoyed by the meeraffadars under this head, are so considerable, that unless a system of rent is introduced, which involves them in a certain risk, the committee would be disposed to recommend a general reduction of warum, permitting the meeraffadars, however, to enjoy a portion of those benefits which have been bestowed on them by the bounty of the British government, leaving their warum at a higher rate than that which existed on the cession of the province; but they recommend the continuance of the present rates, where the meeraffadars may undertake the risk of a village rent. And they beg leave to submit, how far it might be expedient, under what has been stated, to reduce the rates of warum, in instances where the meeraffadars may decline every invitation to rent, in the hope of receiving their full share, by a division of the produce from a mootahdar. Such a proposal may, in the first instance, appear unjust; but when the immoral practices are considered, to which a division of the produce opens the door of temptation, an incitement to relinquish such a mode, from motives of personal interest, is perhaps a duty of the government. The meeraffadars would still be left in the enjoyment of very considerable advantages, as may be seen on reference to para. 70, while at the same time, a certain degree of incitement to rent their villages, is held out to them. In all measures of this kind, the recommendation must arise out of a knowledge of the character of the people, and under this knowledge, the committee beg leave to recommend that this proposition be adopted.

144. Whether the rent to be established be eventually a village rent, or a mootah rent, the fluctuations which have existed in the demand of the circar from punjah, toornadayum, or bangayut and topeland, during the last six years, renders it expedient that the demand should now be fixed once for ever, not only as a measure of justice, but in order that each meeraffadar under a village rent, may know what he has to pay for his land of either of the above descriptions, and that the mootahdar or meeraffadar, or meeraffadars collectively, may know how to regulate their proposals.

Extract FORT ST. GEORGE Revenue Consultations, the 27th November 1807.

Extract Mr. Hodgson's Report on the Province of COIMBATORE;

dated 10th September 1807.

74. The principal collector having submitted to the Board of Revenue an arrangement for dividing the Northern division into estates, and for settling the revenue permanently, or on lease, it may be expected that I should state such opinions on the subject, as local inquiry may have enabled me to form. I shall accordingly venture to communicate a few observations on the proposed arrangement.

75. If there be any truth in the observation, that "the attention of the sovereign can be at best but a very general and vague consideration of what is likely to contribute to the better cultivation of the greater part of his dominions;" and if the reasoning on which a permanent settlement of the revenue of India was recommended to the Court of Directors, and approved by them, be not erroneous, it would seem to be at once a settled axiom of revenue management, that, as soon as the resources of a country have been ascertained, and the rights of the cultivator and of government defined; government ought to withdraw from the immediate and detailed management of its revenues, and introduce the agency of landlords, intermediate between them and the cultivator; because the attention* of a landlord is a particular and minute consideration of what is likely to be the most advantageous application of every inch of ground upon his estate.

76. Applying this train of reasoning to the province of Coimbatore generally, but at present more particularly to the Northern division, it will have been seen that the resources of that division have been ascertained by a survey of all the land cultivated, arable, and waste; that the rights of the government, and of the cultivators, have been defined and fixed by the assessment of a rent, in money, on all the gradations of soil; that by the interchange of muchelkas and pottahs, the cultivator has been familiarized to a limit of demand, and to the practice of securing himself from exaction, by the possession of a written voucher†.

77. This practice, and this fixed rent on land, has continued in the Northern division for several years; during which the revenue has risen, or fallen, according as the seasons have been favourable or otherwise. The rate of assessment has not varied.

78. Now, it is an important question for discussion, whether it is politic or expedient to continue any longer this mode of management, or whether any other mode, better calculated to promote the prosperity of the country, can be introduced? because the establishment of courts of justice, while it has introduced forms inimical to detailed management, holds out to the ryot, security against the oppression of landlords or head inhabitants, which may render detail on the part of government, which was one of the chief objects of it, no longer necessary.

79. By the mode of management now existing, it is necessary to the circar, or sovereign power, to ascertain, annually, the extent of land occupied, and the gradation of soil under occupation by each individual. The register of gradations and of assessments on each field, are in the custody of the curnum; it is he who registers the occupation of land, and informs the cultivators of the assessment on it.

80. On the honesty, therefore, of the curnums it depends, whether the land of the ryot be classed in its proper class, or rated to its proper assessment. He may place the land in a lower scale, rate it to a lower assessment, or omit a part of the cultivation altogether: that curnums will do such things† there exist abundant proofs, in the detection which the examiners, annually employed to discover suppressed cultivation, make. It is much easier, however, to detect an erroneous return of the quantity of land cultivated, than it is to find out whether the true rate of assessment has been fixed on the land, or the land properly classed. The whole interest of the village is against the circar in a ryotwar rent, and the curnum runs generally less risk in defrauding government, than in disobliging a head ryot.

81. The necessity of annually sending out examiners, should be moderated by a render as true accounts, is another evil arising out of a ryotwar rent. These examiners, from an excess of zeal, or with a view that their severity of examination should be moderated by a douceur, harrass the ryots, and torment the revenue officers; they often return an exaggerated account of suppressed cultivation, or are accused of bribery: both acts, lead to long and vexatious investigations; and which, under the establishment of courts of justice, must be referred to them, and to a distant period for adjudication.

82. These lenities, and these annual exposures to fraud, are necessary consequences of a ryotwar rent, under the immediate superintendence of the officers of government.

83. If a ryot fails to pay his rent, the whole process of distraint laid down in regulation XXVIII. 1802. must be resorted to, and the same forms be gone through with the ryot who

* Extract of a letter from the Governor General in council, dated 19th July 1804.

Para. 31. In all cases it is desirable that the settlement should be formed with the zemindars, or other descriptions of landholders; where no such descriptions of persons exist, it would be proper to form the lands into estates, and to dispose of them to persons who will attend to their cultivation; these persons, as well as all other landholders, should be permitted freely to transfer their estates by sale, gift, or any other manner. It can never be desirable that the government itself should act as the proprietor of lands, and should collect the rents from the immediate cultivators of the soil; the rates of rents payable for the different descriptions of produce, must vary in every district, and often in every village; where any proprietors may be found, they will generally collect these rents agreeable to the specific engagements which they may conclude with their tenants, or according to the established usage of the country. If any difference should arise between landholders and the tenants regarding these engagements or usages, the courts of judicature will form the proper tribunals for deciding such differences. Those questions are of private right, in which the executive authority cannot interfere consistent with justice, policy, or its own interests.

† The number of pottahs issued
in the N. Div. - - - - - 85,068
in the S. D. - - - - - 32,500

117,577

pays a rent of 6 fanams, as with him, who pays a rent of 1,000 pagodas: the number of ryots holding pottahs in Coimbatore cannot be less than sixty or seventy thousand; the number of pottahs issued has been stated at 117,877.

84. If the process of Regulation XXVIII. is not enforced against each defaulter as soon as he falls in arrear, the evil spreads; and those who are able, and those who are not, equally withhold their rent.

85. By a rule belonging to this mode of management, it is considered, that, when land is once occupied, the rent must be paid on, whether it is cultivated or not.

* Para. 16. Collector's Report, 30th September 1805:

The causes are, the contraction of farms from the badness of the seasons, and the remission of rent to the ryots in instances where the crops had failed, after ploughing and sowing the lands engaged for. It would have been useless, as well as impolitic, to have called for the fulfilment of sums which was prevented by the seasons alone, and not by the indifferency of the ryots.

mode of management, ultimately increase, although liable to fluctuation according to the collector to ascertain the growing prosperity of the country. The question is, however, whether it is desirable to continue this detail; and whether it is calculated to promote the real welfare of the people, and the true prosperity of the country?

88. That the future prosperity of the country, depends on the correctness of the survey rates of assessment, if a ryotwar rent is to continue, will not be denied; because, wherever they are too high, the land will be abandoned, or the ryot must be ruined. The combination of cal-

† The assessments in Salem are of three kinds, in the three divisions into which it was divided under Col. Read.

The 1st division high; the 2d division lower; the 3d different, but not ascertained: one division is higher assessed than both north and south Coimbatore, as they stood before the assessment in the latter was reduced. These countries are only divided by the river Cavery.

89. That a cultivator must often, or sometimes, lose by this mode of management, will not be denied by the greatest advocates for the system; because such is the fluctuation in the seasons, and in the prices of grain, that a departure from what is, I believe, called the true system, is frequently resorted to: remission for lands occupied, but not cultivated, and even for parts of fields which have been sown, but have not proved productive, are occasionally made, and annual advances of tuccavy are required.

90. The examination into the extent of land occupied; the correct application of the survey rates of assessment to such land; the investigation into the circumstances of individuals claiming remission, and the determination of the quantum of remission;—all these details must be gone into annually under a ryotwar rent, by the native revenue officers of the circar. As these officers cannot be very deeply interested † in the result, unless by corruption made parties: it may happen that the examination and investigation may not be favourable to the cultivator, or, if favourable to him, greatly disadvantageous to the circar.

‡ They are only on monthly pay, and always liable to removal.

§ Extract of a letter from the Judge of Tirhoot in Bengal, to the question whether "the country under his jurisdiction was in a state of improvement?"

As it is upwards of ten years since I was first appointed to this district, I can confidently assert, that the improvement with respect to population, cultivation, and commerce is very great. I have frequently travelled over many parts of the district, and the increase in the cultivation is astonishing, and has frequently surprised me: I verily believe that it has increased, since I have been in the district, in the proportion of one-third, and the zemindars are yearly bringing into cultivation large tracts of jungle and waste lands; and I consider this to be chiefly, if not entirely, owing to the confidence they have in the assurances of government, respecting the decennial settlement.

92. Without questioning the correctness of the survey of the Salem country, it is an ascertained fact, that the mootahdars of the estates in that district, have found it to their advantage to alter the survey rates of assessment; and in many villages, of which I had an opportunity of examining, both the curnums and the proprietors of the estate, the alteration had extended

to various proportions of the land under cultivation, to some as far as to half. These alterations, were all in favour of the cultivator; because the proprietor has not the power of raising the survey rates of assessment, and in the cases alluded to, had no disposition to do so. Here, then, is a proof at least that a survey rate of assessment cannot reach all the minute circumstances of detail, which individual interest can.

93. On examining the register of complaints filed in the court at Salem, few have been found preferred, against mootahdars by ryots. It will not be said that the ryots there, are afraid to complain, when it is known that in that country, they had been in the habit of laying their grievances before the European authority, long before the establishment of courts of justice. It may therefore be concluded that the mootah system has not proved injurious to the ryot: on the contrary, that he has experienced great relief under that system in the Salem country, during the severity of the late seasons.

94. Moderate, as the rates of assessment in the Northern division of Coimbatore are admitted to be, there is such abundance of waste arable land, that the reduction of them still lower would not probably, in the first year, diminish the revenue, and might ultimately augment it; but such a revision by government, after the rates have been so long established, would be very impolitic, for obvious reasons: but the fact, if admitted, will point out how individual interest may be exerted in the improvement of the country.

95. There is one remark, however, to which it is necessary to attract attention, as particularly applicable to a district in which the rent is fixed on the fields, viz. that an extensive cultivation may, unless the demand for grain be co-extensive, be productive of great inconvenience to ryots, under a ryotwar rent, if not of ultimate loss. The price of paddy has been known to fluctuate 50 or 60 and 100 per cent; of other grains, proportionately. The price of paddy must always fall considerably below the general average, whenever the punjah produce shall be greatly augmented, and from favourable seasons, no markets should be found for it in the eastern provinces. A suspension of the investment at Salem, a diminution of the number of troops, are also circumstances which contract very materially, the demand for grain. On this subject, I propose saying a few words hereafter; but at present, with only to observe, that in such years, it is in the power of a mootahdar, by taking part of the produce in commutation of his rent, to afford seasonable and sensible relief to his ryot, with a prospect of advantage to himself; because he can most probably afford to wait for a market, which not one in ten thousand ryots, could do.

96. The proportion of punjah land has been explained to be small, in this province; the waste in punjah is not considerable. The extent of punjah land is extensive, and the arable waste, much more. The punjah cultivation depends on the falling rain. The waste is in a great degree, free from jungle. It is only therefore an augmentation of capital and stock that is required, to enable the cultivators to increase considerably their farms, and a circulation of specie, and an increase of population, to consume the increased supply.

97. Under the conviction arising out of the foregoing investigation, I concur in opinion with the collector, that it is a most desirable measure that the estates into which the Northern division has been formed, should be at an early period, transferred to the management of individual persons, and that as soon as practicable after the alteration of the teerwas in of individual persons, the same system be extended to that division.

98. In the present state of these districts, where so much waste arable land exists, it may not be necessary to settle at this period, the revenue permanently; and it would be inexpedient to sell the estates. The purchase-money would, where the means of the individuals likely to become proprietors, are small, deprive them of those resources which would enable them to improve their estates, and meet the contingencies of adverse seasons. The assessment of an equitable permanent revenue would also be much facilitated by the experience which would be gained of the result of the management of the renters during their lease, and under the courts of justice.

99. There are exceptions to the foregoing statement, with regard to the property of individuals; for some of the gours of the province, particularly in the Southern division, are possessed of considerable wealth, obtained by improper means, during the anarchy*, which prevailed at various periods while the province was under the dominion of the house of Hyder. By adopting a system of rent on lease, a portion of this ill-begotten wealth will, in all probability, be appropriated to purposes of agricultural utility, particularly if good behaviour, and punctuality in the payment of the rent, during the lease, shall be declared to be a positive claim to the estate on a permanent rent, whenever it may be resolved to fix, for ever, the land revenue of the country. It will have the effect, very probably, of identifying the interest of those hitherto restless and turbulent gours with that of government, and give them a pre-eminence which they have frequently held, and have ceased to hold, with regret. This pre-eminence, when connected with a property, which a renewable and transferable lease would be, could not, it is presumed, under the establishment of courts of justice, prove detrimental to the tranquillity of the country.

* The gours, during Tipoo's reign, frequently fought against each other, and against the government. Many, were notorious leaders of banditti.

100. Whether or not the rent shall be progressive at the expiration of the first lease, and what should be the period of the lease, may be considered subordinate parts of the plan; as also, the best means of ascertaining the gradual improvement which the country may undergo, if at the expiration of the first lease, an increase of rent should be deemed advisable.

101. During the lease, such improvements as the country is still capable of, may be carrying on, and such provision made for an increase of revenue from those improvements, as the renters and collectors agree upon.

102. If the propositions for renting the estates into which the Northern division has been divided, be adopted, and the same plan afterwards extended to the Southern division, a reduction

Extract FORT ST. GEORGE Revenue Consultations, 4th December 1807.
Extract Mr. Hodgson's Report on the Province of TINNEVELLY;
 dated 24th September 1807.

25. The cultivation of nunjah is considered much more certain and regular, than the cultivation of punjah; it has every where, therefore, been more attended to than the punjah, by the ruling power, or its representatives. The labour of the cultivator, and his feed, is not so often lost, as in punjah. It is accordingly found, that, with few exceptions, the Brahmans are the owners of the greater part of the nunjah land. The revenue from it, being more certain, the attentions of the circle to it, is naturally greater: the grain is cut at one season, or two, at most; it is of one kind, or of two, and can be stored, watched, and sold, with much greater facility, than the other kinds of grain. The variations in the produce, and the circumstances of occasional droughts in surrounding countries, which cause great fluctuations in the price, hold out temptations of an increased revenue, by that means which the short-sighted policy of the native governments have never been able to forego. These are the reasons which have, it is supposed, made the practice of dividing the nunjah* produce with the cultivators, so general. The practice is, no doubt, under an arbitrary government, favourable to the cultivators; because it relieves them from all responsibility, and secures them better against exactions, by furnishing them with the means of counteracting by fraud, what violence may attempt to extort. But the practice would not have continued for so many ages, where the power of the sovereign had no limit but his own will, if it had not been considered more profitable than any other.

26. The share of the produce of punjah land, which custom has established, as the revenue of government from this description of land, was uniformly rendered in money. It has no where that I have been able to ascertain, a few instances excepted, been paid in kind. The mode of payment varies, in almost every province; in some, it is paid according to the kind of grain grown; in others, according to the soil; and in some, the whole punjah land of a village is given up for a fixed sum. This last practice was pretty general in the province of Tinnevely.

27. The kinds of punjah grain cultivated, are extremely numerous, sown at various periods, according as the season is favourable; the produce is very uncertain, depending on the quantity of rain which may fall. Those kinds which carry the grain in ears, are reaped at one season, and those that bear the grain in pods, at another season. The punjah land is often at a great distance from the village; it would require a great expense in sowing, under a system of share or warum, to estimate the produce, to attend the reaping of the crop, and the beating of it out, as well as to secure the circular share, whether it be housed or stacked on the field. Some kinds of grain are extremely difficult to estimate; several kinds are often sown, in the same field, each kind ripening at a different period: cotton, when the plant is arrived at full growth, requires to be gathered daily. These causes seem sufficient, to account for the practice of the circular relinquishing, every where, all interference with the produce of dry grain lands, and for the favourable rates of the cultivator's share, compared with those in nunjah, in districts where the extent of nunjah lands is great.

28. To establish a ryotwar rent, in a district of which the land is all punjah, or nearly so, is then only methodizing and ameliorating the ancient practice, or fixing the rent on the land where it may have been determined, on the kind of grain sown; it is not a fundamental alteration or innovation on ancient custom. To establish a money rent on each field of neglected land, is an innovation, and is attended with much greater difficulty, most productive of loss of revenue to government, and be therefore, in all the provinces of the Carnatic, of that right of *metairie* *feudal* *tenure*, or *conventio*, from lands cultivated by rent, to the same tenure, as the other; thereby annihilating the present distinction of ranks; but as I propose returning this subject to the future, I only wish to impress a remembrance of the fact, that where ryotwar has been supposed to succeed best, viz. in Madras, Coimbatore, Dindigul, and the Ceded Countries, there is, comparatively speaking, a very small portion of nunjah land.

29. Previously to discussing the modes of management, which appear practicable to be established in this province, and the merits of each, the state of the annual cultivation and revenue will be shown, as necessary to exemplify the observations which will be proper to make, on the past and future management.

30. The following Abstract of the cultivation of Nunjah, since the acquisition of the province, will show the fluctuation, during a period of six years:—

NUNJAH CULTIVATION IN TINNEVELLY.

	Fusly 1211.	Fusly 1212.	Fusly 1213.	Fusly 1214.	Fusly 1215.	Fusly 1216.
NUNJAH LAND						
Share and Share - - - -	95,558	95,601	97,386	73,042	79,188	85,389
Cowle lands on a grain rent - -	10,085	9,214	9,790	6,949	6,321	6,886
Poropoo, or a land paying a fixed money rent - - - -	2,248	2,100	2,254	1,649	1,758	1,812
Nunjah and Punjah - - - -	17,267	11,792	9,379	5,890	14,135	16,832
Vanypar* lands - - - -	4,315	3,576	4,273	4,223	4,456	4,538
Total classed as Nunjah - - -	1,29,474	1,22,233	1,23,082	91,753	1,05,858	1,15,457
PUNJAH - - - -	3,15,377	3,24,585	3,30,562	2,62,600	3,09,890	3,07,066
Total cultivation - - - -	4,44,851	4,46,818	4,53,644	3,54,353	4,15,748	4,22,523

* Garden land.

31. The difference between the greatest extent of nunjah land cultivated during the above six years, and the least extent, is about 24 p' C'. The difference between the greatest extent of punjah land cultivated, and the least, is about 19 p' C'. These fluctuations are not, perhaps, considerable; but it will be remembered, that the produce does not always correspond with the extent of cultivation. The cultivation may be greater, than in any former year; while the produce may prove, much less.

32. The following Statement of cultivation and produce will exemplify the foregoing observation:—

NUNJAH.

YEARS,	Extent of Nunjah Cultivation productive.	Gross Produce before any deductions, except Hand Fee.		Average Produce per Cawny.
		Garce.	M'. M'.	
Fusly 1211	95,558	30,256	352 —	126 5½
— 1212	95,601	27,472	69 1	114 7½
— 1213	97,386	29,582	241 1½	121 4
— 1214	73,042	21,942	252 5	120 1½
— 1215	79,188	26,075	263 —	131 5
— 1216	85,389	25,713	33 7	120 3½
TOTAL	—	1,61,043	17 6½	—
Average Produce	—	26,840	202 7	122 4

33. The average produce per cawny given above, is low, compared with the average produce, in other districts. The first sort of lands in the Durmasanum talooks will produce about 167½ mercials per cawny; the second sort, about 146 mercials; and the third sort, about 120½ mercials.

Under watercourses, the	146 mercials.
1st sort will produce on average	119 d°.
2d - d°	97½ d°.
3d - d°	—
Under tanks,	97½ d°.
1st sort	86 d°.
2d - d°	75½ d°.
3d - d°	—

34. It is the averaging of the whole cultivation on all the land cultivated, part of which is only partially productive, which causes the average produce to appear so low, when reduced to a general average per cawny. The nunjah lands of this province do not, however, appear to yield so great a produce on an average, as they do, in other provinces: the reason is said to be, that the tillage of the land is but indifferently attended to.

35. As the produce of punjah land is never divided, the following Abstract of the annual cultivation and revenue will shew the fluctuation during six years, and average tax on the land:—

PUNJAH CULTIVATION.

YEAR,	Extent of Cultivation.	Amount of Tax.	Average per Cawn.
	Cawnies.	S.P. F. C.	S.P. F. C.
Fully 1211 - - - - -	3,15,377	71,206 41 13	— 9 3½
— 1212 - - - - -	3,24,585	52,670 14 3	— 8 4½
— 1213 - - - - -	3,30,562	69,880 25 62	— 8 70
— 1214 - - - - -	2,62,600	55,376 26 25	— 8 68½
— 1215 - - - - -	3,09,890	1,04,192 26 58	— 13 50½
— 1216 - - - - -	3,07,066	96,337 37 18	— 13 16
TOTAL - - - - -		4,49,665 3 20	—
Average - - - - -		74,944 7 43	— 10 35

36. It must here be remarked, that the assessment on nunjah land has undergone frequent alterations, since the acquisition of the province. It is not, therefore, possible to draw any conclusion, from the fluctuations in the revenue, as exhibited above: the nature of these changes will be noticed hereafter.

37. Nunjah Mail Punjah is a species of punjah cultivation carried on, in the stubble of paddy land, or on paddy land for which there is not sufficient water, to enable the occupier to sow that grain; but on which, availing himself of the moisture remaining in the ground, or of the water that may be at hand, which can be drawn by picotahs to the fields, he is able to sow the best of the kinds of dry grain.

38. The extent and value of this kind of cultivation is shown hereunder:—

NUNJAH MAIL PUNJAH.

YEAR,	Cultivation.	Revenue.	Average per Cawn.
	Cawnies.	S.P. F. C.	S.P. F. C.
Fusly 1211 - - - - -	17,267	14,598 18 30	— 35 4
— 1212 - - - - -	11,792	9,328 32 30	— 53 1½
— 1213 - - - - -	9,379	7,641 9 37	— 54 17½
— 1214 - - - - -	5,8	5,135 — 44	— 36 49
— 1215 - - - - -	14, 90	16,828 7 45	1 8 —
— 1216 - - - - -	16, 135	19,157 23 62½	1 5 64
	832		

39. The assessment on the nunjah mail punjah land, has also undergone various changes.

VANPYAR LANDS, OR TOTEAL.

YEAR,	Cultivation.	Revenue.	Average per Cawn.
Fusly 1211 - - - - -			
— 1212 - - - - -	4,316	10,973 3 23	2 22 54½
— 1213 - - - - -	3,576	10,250 6 67	2 36 68½
— 1214 - - - - -	4,273	15,839 16 37	3 10 2
— 1215 - - - - -	4,233	11,919 24 78	2 34 43½
— 1216 - - - - -	4,456	15,724 13 55	3 41 —½
	4,538	12,205 29 47½	2 28 77

40. Vanpyer land is the *toteal*, or garden cultivation in backyards, or select spots cultivated with plantains, sugar cane, tobacco, chillies, &c. The extent is not great, but the assessment has recently been increased, and requires modification.

41. The *soornadayem*, or what is called the ready money collections, are independent of the land, but are always classed under land revenue; they need not be separately stated. The following Statement exhibits the Revenue from Soornadayem and all the foregoing heads, from the province, for each year:—

STATEMENT of the Ordinary Revenue of the Province of TINNEVELLY.

	Fully 1211.	Fully 1212.	Fully 1213.	Fully 1214.	Fully 1215.	Fully 1216.
	S.P. F. C.	S.P. F. C.	S.P. F. C.	S.P. F. C.	S.P. F. C.	S.P. F. C.
Nunjah Proper -	3,65,791 35 64	3,36,553 34 71	3,29,040 19 78	2,79,004 19 78	3,29,279 8 53	3,60,558 38 62
Poroopoo Nunjah -	1,807 19 58	1,281 38 52	1,142 8 35	1,504 21 6	1,826 — 73	1,826 — 73
Total -	3,67,599 13 42	3,37,835 31 43	3,61,154 28 29	2,80,146 28 33	3,31,383 29 59	3,62,384 39 55
Nunjah Mail Punjah -	14,598 18 30	9,328 32 30	7,641 9 37	3,135 — 44	16,828 7 45	19,157 23 62½
Vanpyer land -	10,063 3 23½	10,290 6 67	13,834 16 37	11,919 24 78	15,724 18 55	12,205 29 47½
Punjah -	71,206 41 13	52,670 14 3	69,880 25 62	55,376 26 26	1,04,192 26 58	96,337 37 18½
Soornadayem -	68,523 19 —	78,124 37 31	76,102 35 28	68,758 16 78	68,896 22 13	78,568 12 7½
Total -	5,32,891 11 36	4,88,449 38 14	5,28,613 31 33	4,21,346 13 19	5,37,025 20 70	5,68,654 16 31
Deshcawel -	27,561 20 22	24,832 26 58	38,224 19 4	28,082 6 —	— — —	160 37 54
GRAND TOTAL -	5,60,152 40 58	5,10,882 40 58	5,66,837 8 37	4,49,428 19 19	5,37,025 20 70	5,69,315 11 36½

42. In the assessments under the head of Soornadayem, alterations have been made since the cession of the province to the Company; and in the last two years, an increase of the tax has taken place, which has given rise to a great number of complaints.

43. The following Statement will shew the actual collections from the province of Tinnevelly, for a long series of years. The remarks will explain the changes which, during that period, have occurred in the assessment by warum, by rent, or by extra taxes on the nunjah land; to which, being the principal object of investigation, it is confined:—

STATEMENT of the Revenue of the Province of Tinnevelly, with the changes in the Nunjah Assessment, from A. D. 1738 to A. D. 1806.

Fusly.	A. D.	MANAGER.	Annual Revenue Actually collected.	EXPLANATIONS.
			S.P. F. C.	
1148	1738	Not known.	Not known.	In the government of the Hindoos, it was not the custom to measure the land of the grofs produce of every cottah. From four to five cottahs were paid to the circar in kind; and in some villages from 40 C ^{ts} , 45 C ^{ts} , and 50 C ^{ts} per cottah of land, was collected in addition in money. This assessment, compared with the average produce, must have been very low.
1149	1739.	Budha Sahab.		The land was measured with a rod of 6½ cubits, instead of 7 cubits, and 7 cottahs of grain were required for every cottah of land watered by the Tamtrapany river, or under never failing watercourses; for lands watered by tanks, half the above, or 3½ cottahs for every cottah, was required. In some villages, the grain was commuted for money; in others, not.
1150	1740	Dalawoy Comaraffamy.		
		Moodely.		
1151	1741	Appagee Naick.		
1152	1742	Dalawoy Comaraffamy.		
1153	1743	Moodely.		
1154	1744	Aniver Cawn.	5,24,734 26 45½	

During

Documents relative to Zemindary and Ryot-war Settlements.

Mr. Hodgkin's Report on the Province of Tanjore; 24 Sept. 1807.

Fully.	A. D.	MANAGER.	Annual Revenue Actually Collected.	EXPLANATIONS.
			S ^t P ^s . F. C.	
1155	1745	Meer Gholam Haffain	5,96,246 34 29	During this period, 8 cottahs of the gross produce was rendered for each cottah of land under regularly supplied watercourses, and 4 cottahs for land under tanks, and 22 C ^t yawannah, or fee, was collected for iyapillah, the manager's Sumperty. This is the origin of the yawannah.
1156	1746		5,01,360 33 7	
1157	1747		7,56,613 11 36	
1158	1748	Haffain Mahomed Khan	6,56,809 18 69	Eight cottahs of produce was paid during this period, for 1 cottah of feed land, and the land was measured by a 7 cubit rod; 22 C ^t yawannah was paid.
1159	1749		4,24,522 33 65	
1160	1750		4,85,906 9 6	
1161	1751	Alum Khan	4,42,424 34 51	The portion to be given of the gross produce, was the same as before, but the ready money taxes were increased: viz. yawannah as before, C ^t - 22 The Peficar's yawannah - 15 C ^t Channel marah - - - 24 d ^o
1162	1752	Teetarapah Moodely	4,01,617 16 70	
1163	1753	Hundi Meyah	3,70,514 22 9	
1164	1754	Mahomed Ifoof Khan	3,69,515 5 14	During this period, the rent was collected in money, according to the current prices.
1165	1755		3,39,442 17 66	
1166	1756		3,85,112 28 77	
1167	1757	Mahomed Ifoof Khan	3,53,786 — 13	For each cottah of land, 8 cottahs of produce yawannah 37 C ^t , as before; channel fees $\frac{21}{32}$; and nuzzer of $1\frac{1}{4}$ C ^t per 10 chuckrams. The grain was commuted for a money rent, according to the current price.
1168	1758	Mahomed Ifoof Khan	4,02,148 9 —	
1169	1759		4,69,139 16 15	
1170	1760		6,24,538 39 12	During this period, the circar took 60 per cent, the inhabitants receiving 40 per cent; the yawannah was excused. Channel marah was collected in Fully 1180, at the rate of 24 C ^t and nuzzer, at the rate of 14 F ^a per 10 chuckrams. This continued till Fully 1185. From Fully 1181 to Fully 1183, the circar grain was put on the inhabitants, and the value collected in money, according to the current price. The land was measured with a rod of 7½ cubits. From 1184 to 1185, the circar grain was partly forced on the inhabitants, at the rate of 2½ cottahs of grain, per cottah, at the rate of C ^t 2 p ^r cottah above the selling price. From 1186 to 1187, the circar grain was also in part forced on the inhabitants, but according to the selling price, at 2 cottahs per each feed cottah.
1171	1761	Mahomed Ifoof Khan	7,54,260 36 23	
1172	1762		6,91,646 34 42	
1173	1763		6,38,323 28 51	
1174	1764	Rajah Hockmit Ram	8,31,674 — 64	The circar, after deducting the expense of reaping, &c. allowed 50 per cent. to the inhabitants. The yawannah was settled at 4 cottahs of produce for one of land in karr; and in pehanum, ½ cottah of produce for one cottah of land; and from 1198 Fully 4 C ^t per cottah of land was collected as yawannah; channel marah, 1½ C ^t per cottah; nuzzer ½ C ^t . During this period, the inhabitants were allowed 40 per cent. deducting reaping, &c. expenses.
1175	1765		7,51,405 3 2	
1176	1766		5,80,785 3 27	
1177	1767		5,25,126 27 4	
1178	1768		4,96,827 7 13	
1179	1769		6,03,929 17 2	
1180	1770	Shakemahomed Aly, for six months	4,47,900 16 73	The practice now in use, in Mysore.
1181	1771	Syed Mahomed Khan	6,02,606 8 47	
1182	1772		6,28,199 2 78	
1183	1773		6,36,888 26 4	
1184	1774		6,36,853 22 15	
1185	1775		5,01,670 17 47	
1186	1776	Mahomed Ettabar Khan	5,40,546 32 10	In later periods, from 1793 to 1799 inclusive, the country has been under aumane, and the nunjah crops been divided with the inhabitants. From Fully 1210 to Fully 1212 inclusive, out the districts to 7 mootahdars for three years, from Fully 1216 inclusive, the from Fully 1211, the first year of the Company's government, to Fully 1216 inclusive, the same share, as allowed the inhabitants for the nunjah produce during the latter period of the nabob's management, has been continued; but the additional tax in money, has been nominally from an increased measurement of the land. During this period, the country has been nominally
1187	1777		4,10,387 25 2	
1188	1778	Tremalapah Moodely	5,50,380 20 26	
1189	1779	Allynawas Khan	4,23,772 2 24	
1190	1780	Delwoy Tremalapah Moodely	2,44,261 26 17	
1191	1781	Delwoy Tremalapah Moodely	2,16,610 18 40	In later periods, from 1793 to 1799 inclusive, the country has been under aumane, and the nunjah crops been divided with the inhabitants. From Fully 1210 to Fully 1212 inclusive, out the districts to 7 mootahdars for three years, from Fully 1216 inclusive, the from Fully 1211, the first year of the Company's government, to Fully 1216 inclusive, the same share, as allowed the inhabitants for the nunjah produce during the latter period of the nabob's management, has been continued; but the additional tax in money, has been nominally from an increased measurement of the land. During this period, the country has been nominally
1192	1782		3,16,348 25 39	
1193	1783		4,68,066 23 31	
1194	1784	Mr. Irwin	5,17,789 1 31	
1195	1785	Mahommed Ettabar Khan	5,01,621 24 15	
1196	1786		4,95,048 28 57	
1197	1787		5,24,013 34 17	
1198	1788		5,64,010 20 29	
1199	1789		5,67,993 31 56	
1200	1790	Mr. B. Torin	5,34,644 34 4	In later periods, from 1793 to 1799 inclusive, the country has been under aumane, and the nunjah crops been divided with the inhabitants. From Fully 1210 to Fully 1212 inclusive, out the districts to 7 mootahdars for three years, from Fully 1216 inclusive, the from Fully 1211, the first year of the Company's government, to Fully 1216 inclusive, the same share, as allowed the inhabitants for the nunjah produce during the latter period of the nabob's management, has been continued; but the additional tax in money, has been nominally from an increased measurement of the land. During this period, the country has been nominally
1201	1791		4,79,037 — —	

Yawannah

Fully.	A. D.	MANAGER.	Annual Revenue Actually Collected.	EXPLANATIONS.
			S ^t P ^s . F. C.	
1202	1792	Mahommed Ettabar Khan	6,23,388 14 73	In this period, after deducting the charges of reaping, 50 per cent. warum was allowed to the inhabitants; and yawannah collected as follows: Karr produce ½ cottah per cottah of land; pehanum ½ cottah per cottah of land; yawannah money. ½ C ^t per cottah. Channel Very 1½ d ^o . Nuzzer - - - ½ d ^o per 10 chuck.
1203	1793		7,06,344 8 15	
1204	1794		6,14,875 4 55	
1205	1795		4,74,644 13 71	
1206	1796		4,35,498 28 7	
1207	1797	Coopaniengar	4,30,129 16 25	The land was measured in Fully 1212 with a rod of 7½ cubits, and 50 per cent. allowed as warum to the inhabitants, after deducting reaping charges: Yawannah in grain: Karr ½ cottah per cottah. Pehanum ½ d ^o - d ^o . In money: 4 C ^t per cottah. Nautmahjan and Nuzzer 3 C ^t . Muffeddy Tabereer - ½ d ^o . Straw - - - ½ d ^o . New Tax - - - 4½ d ^o . Altogether - - - 5½. Channel marah - - - 1½. Nuzzer 1½ per 10 chuckrams.
1208	1798	Mahommed Jaffier Khan	4,41,923 10 5	
1209	1799		4,24,312 40 52	
1210	1800		4,71,289 17 56	
1211	1801	Mr. Lushington	5,11,027 36 73	
1212	1802	Mr. Parish	4,60,475 8 72	In Fully 1214, 50 per cent. was allowed, as warum, to the inhabitants of the several villages in the districts of Nellrambalum and Bramadashum, as they had before enjoyed only 40 per cent. The other demands continued the same.
1213	1803	Mr. Cochran	5,17,005 39 14	
1214	1804		4,00,003 15 34	
1215	1805		4,87,220 17 5	

44. An attempt has been made to explain the reason why the produce of the nunjah land has been found to have been so generally divided. It will now be observed, from the foregoing explanations, that the practice has not been often changed in this province, previously to the cession in July 1801. During the Hindoo government, which showed so much favour to the Bramins, the possessors of grants in the *Darmasenum* lands were only required to render a given quantity of grain, and to pay a small sum of money for each cottah of land. This portion of grain, or the amount of the payment, may, perhaps, have been not much more than is paid by the proprietors of estates in Canara and Malabar, or it may have been less. The revenue of government from this province, tradition says, amounted, at one time, to only one-sixth of the gross produce. In the first years of the Mahomedan conquest, the grain proportion was 8 cottahs, and an extra tax in money, likewise was demanded. During the period of Mahomed Ifoof's management, and for a few years subsequent thereto, the grain rent was commuted for money, according to the market price; but this can hardly be called a rent; it was little more than making over the circar grain, as it was cut, to the inhabitants to sell, and collecting the amount of the sales, from them. During part of the time Ifoof Khan was in charge of the province, the price of grain was high, and a large body of troops was in the country; the revenues are therefore, unusually high, in his management. Various changes in the warum and share, and in the extra demands, took place during a succession of Mahomedan managers from 1730 to 1780, till at length about the year 1781, the warum became fixed at 50 per cent. (with the exceptions of the period of the Company's assumption in 1790) for all the *Darmasenum* lands. The extra demands in money, continued variable, sometimes being increased, and at others diminished. During the assumption of the Carnatic in the year A.D. 1783, when Mr. Irwin was collector, the country was rented, not by villages, but by mootahs. The same plan was adopted, during the assumption in 1790, when Mr. Torin was collector; none of the inhabitants subrented from the mootahdars, during the period of these rents.

45. In later periods, from 1793 to 1799 inclusive, the country has been under aumane, and the nunjah crops been divided with the inhabitants. From Fully 1210 to Fully 1212 inclusive, out the districts to 7 mootahdars for three years, from Fully 1216 inclusive, the from Fully 1211, the first year of the Company's government, to Fully 1216 inclusive, the same share, as allowed the inhabitants for the nunjah produce during the latter period of the nabob's management, has been continued; but the additional tax in money, has been nominally from an increased measurement of the land. During this period, the country has been nominally

nally rented by villagers; I say nominally, because, in the first place, the car harvest has always been divided by the inhabitants, such part only as remained unfold at the time of forming the dowie, being added to the rent: in the next place, because the car has always taken, in kind, about 1/3 of the car share in the peshanum crop. The rents have never been con- eluded, before the end of February, and have sometimes not been finished, before the end of May; so that there has always been an aumanie management, for seven months; in one case, for nine months; and in two instances, for nearly eleven months; and although there has been a rent, gibbently have annually been employed to superintend and estimate the peshanum crops, before permission has been granted to the cultivators to reap it.

46. It is not necessary to detail what must be the vexation, the trouble, and the loss, under such a system. The produce of the car harvest may be estimated, on an average, at cottahs 2,64,260. The harvest begins in the beginning of September, and continues, till the middle of December. During this period, it must happen, from the nature of the management, that the peshanum grain of the former year, has not been disposed of. The peshanum harvest begins about the latter end of January, and ends about the beginning of June. The time required to make the estimate of the car crop, and to send the accounts; the time required to examine those accounts, and to determine the price at which the car grain shall be sold, precludes the possibility of carrying on the sales, expeditiously.

47. At the time of forming the dowie accounts, in order to conclude the rent, there is then the whole of the peshanum crops, and much of the car, on hand. For example, the following Memorandum will show the amount of grain on hand, at the periods mentioned.

Remained on hand, as follows:

YEAR.	DATE.	CAR.	PECHANUM.
Fusly 1211	- - - -	- - - -	- - - -
1212	- - - -	- - - -	- - - -
1213	1st April	29,846 17 2	1,03,362 7 -
1214	- - - -	- - - -	- - - -
1215*	- - - -	- - - -	- - - -
1216	20th April	- - - -	1,71,314 17 6
	30th April	13,732 9 6	2,07,042 1 -

48. When it is considered, that so large a quantity of grain, is thrown at once into the market, it will not create surprise that the revenue cannot be collected, within the Fusly, or that superabundance, and partial scarcities, should exist in one and the same year. Accordingly, it appears by the accounts, that the collections have been made in arrears, as follows:

	S. P.	F. C.
Amount collected in Fusly 1212, on account of Fusly 1211	- - -	1,00,160 8 4
Amount collected in Fusly 1213, on account of Fusly 1212	- - -	1,32,060 41 42
Amount collected in Fusly 1214, on account of Fusly 1213	- - -	1,74,443 41 38
Amount collected in Fusly 1215, on account of Fusly 1214	- - -	1,40,928 41 69
Amount collected in Fusly 1216, on account of Fusly 1215	- - -	1,93,795 17 26

49. From the foregoing circumstances, it must be evident that the mode of management in the province of Tinnevelly, has been very little better than aumanie; that therefore, an immediate change, for a system of greater permanency, and of less annual vexation to the officers of government and to the people, is highly expedient.

50. Although the average produce of each nunjah village for a series of years, is procurable, if a field rent on nunjah land be deemed expedient, no account of the average produce of each field, can be obtained; the inhabitants must be left to assess the fields among themselves, or the assessments must be regulated by native revenue officers. In both cases, there is much injustice to one party, or to the other, to be apprehended, from partiality on the part of the head inhabitants, or corruption, or an excess of zeal on the part of the native revenue officers. These acts of injustice are difficult to remedy, even when discovered; and, if field rents should by chance have been fixed, with tolerable correctness, that part of aumanie management, which requires the annual extent of cultivation to be ascertained, still remains, with the further detail of ascertaining the sorts of land of which the cultivation of each individual is composed. For the detail of the inconveniences attending this annual scrutiny, I beg leave to refer to my report on Coimbatore.

51. It is not necessary that I should go into any detail on the subject of the assessment of the punjah land. The variations in the assessment have been very numerous, and do not, as yet, appear to have been revised, for the purpose of fixing them. In four districts, an assessment by fields had been begun; but further experience has shown the necessity of a modification, before declaring them fixed. During the latter part of the nabob's government, the whole punjah land of a village, was generally given up for a fixed sum called *kulgoottawa*, which sum the inhabitants divided among themselves on the lands they proposed to cultivate, or had cultivated. Under such an indefinite mode, various irregularities must have existed; these irregularities are only partially corrected. But, as the collector has found it expedient to make an immediate reference to the board of revenue on the subject, it is not necessary for me to give

give any detail of the changes the punjah assessment, has undergone. It will, I hope, be thought sufficient, if I state that frequent personal communication and investigations have produced an union of opinion on the subject; and that I concur in the recommendation made by the collector to the board of revenue.

52. The *foornadayem* taxes, and the taxes on trees, have also been investigated, and the nature of the reform to be submitted for the determination of the board of revenue, and of government, will be stated by the collector to the board of revenue. The amount * of these taxes will, on reference to para. 41, be found to have been very considerable. They certainly partake, at present, of the nature of a professional tax; but may be easily modified to a definite quit rent, which may be made light, in comparison with the former tax. The people of Tinnevelly have, already experienced the relief of an abolition of the customs and town duties, amounting to between thirty and fifty thousand star pagodas; and a proportion of them, will experience still further relief, by the proposed reduction of the punjah *teerwa*; and if that reduction produces an increase of cultivation, as is anticipated, the price of the dry grain will fall, and be a great relief to the manufacturing and labouring class of the community.

53. By an order of government dated it was directed, that all weavers working for the Company, should be exempted from the payment of loom tax or house tax, by which it was understood, that this relief should not extend to other weavers, not so employed. In the Salem district, all loom tax was, I believe, abolished, and a stamp duty on cloth, levied in lieu of it. In this district, in the present contracted state of the investment, those weavers who have no longer employment from the company, and little from others, are, by the foregoing interpretation, assessed with the loom tax as now existing in this district, because they are not working for the company. It seems desirable either that all should pay a defined quit rent, like other classes of inhabitants, or that all should be exempt. There are more weavers in this province, than the company are ever likely to find employment for, at one period. The demand will, therefore, always exist for employment, and no exemption is necessary to secure workmen for the company. Under the nabob's government, such an indulgence might have had a favourable effect.

54. It is now necessary to consider, whether the present mode of realizing the public revenue in this province, shall be continued; if not, what mode shall be established.

55. Under the explanations which have been given in the statement, showing the revenue for a succession of years, it will have been observed, that, in addition to the large share of the produce received in the first instance by government, various taxes have been levied, either in money or grain, from the inhabitants, on the nunjah produce; viz.

- Yawanah in grain,
- D* - in money,
- Peiskar's yawanah,
- Channel marah, and
- Nuzzer.

56. Of these taxes, the yawanah in money, and in grain, still continue. The yawanah in money was levied upon each cottah of land cultivated; the size of the cottah differed, according to the size of the rod with which it was usual to measure the land. The demand still continues on the cottah; but as the number of cottahs has increased in account, by the uniform rod which was used in surveying the land in Fusly 1212, the tax has increased, without any increase of benefit to the people, and forms an increased assessment, founded on no rule or principle, and which causes great complaints. It is desirable that this tax should be modified; and if government would, at the same time, grant the further indulgence of commuting the whole of the yawanah, which has, at all times, formed an unpopular impost on the people for a cursum and tank marah, there is reason to be confident that the arrangement would prove of considerable relief to the people, and of great ultimate benefit to them and to government.

57. In this province, an aumanie management, a rent by villages, and a *mootah* rent, have all obtained, for a shorter or a longer period. The *mootah* rent under the management of Messrs. Irwin and Torin, although undertaken in a country just assumed for a temporary period, and during actual war in the Northern provinces, does not show an unfavourable appearance, compared with the revenue, at any other time. The village rent under Ifoof Khan's management, and subsequent thereto, certainly exhibits a higher revenue than at any other period; but whether this is to be attributed to a more prosperous state of things, to Ifoof Khan's energy, to extortion, or to the mode of rent, it is difficult to determine at this distance of time.

58. It is said, however, to have originated from the high price which grain bore, and to the number of troops at that time, in the province.

59. I have already remarked, that a considerable diminution of revenue must result, from the establishment of a ryotwar rent on nunjah land; that under aumanie, every advantage of a high produce and low price, and low produce and high price, is turned to the account of government. Where individuals are to undertake these risks, much, must be given to all; and a reduction be made on each field, adequate to the securing the occupier from loss, under all the circumstances of variations in the produce and price. It is true that, as there is more waste nunjah land in this province, than in Tanjore, there is a prospect that an extended cultivation might result from a low fixed rent in money on each nunjah field, which would counterbalance the first loss; but if the necessary repairs be made to secure an abundant supply of water, which it is in the contemplation of the collector immediately to undertake, little difficulty will exist of getting the land, now waste, cultivated under the terms of the present warum.

Documents relative to Zemindary and Ryot-war Settlements.

Mr. Hodgson's Report on the Province of Tinnevely; 24 Sept. 1807.

* Report on Coimbatour.

66. A survey is merely a measurement of the land; a measurement has been made in this province, of both the nujah and punjah land; the survey is, therefore, complete. The produce of the nujah has been divided with the inhabitants, for more than half a century, or the accounts of the gross produce preserved for that period; the value of the nujah revenue is, therefore, as well known now, as an assessment by fixed rents on fields, can determine it. The punjah land has been classed as well as measured, and if the propositions submitted to the Board of Revenue by the collector, for modifying the rates of money rent on each class, be adopted, all the knowledge of the revenue of the country which can be obtained, will have been procured, and the only questions remaining for discussion will be,

- 1st. Is it desirable to continue any longer, the detail of collecting the punjah rent from each ryot, through the agency of native revenue officers?
- 2nd. Is it desirable to change the system of dividing the nujah produce with the ryot, now obtaining, and which has obtained for so long a period, in order to establish a rent in money on each nujah field?

67. It is necessary, first, to premise, that it does not follow that a field rent in money, must be introduced, to avoid the detail and mischiefs of ambanic management, or the encumbrance on the field the produce with the cultivators. It has been shown in a former report* that rents by villages, or rents by mootahs, are calculated, effectually, to prevent the necessity of recurring to that system.

68. It is presumed that great detail, as in ryotwar rents, must have some object; that it cannot be intended, for a permanent system. If the revenue of the country, with all its resources, has been ascertained by a detailed management for six successive years, the object of detail may be said, to have been effectually accomplished.

69. If the process laid down in Regulation XXVIII. A.D. 1802, for the collection of the revenue from the cultivators, and the forms required be referred to, and the severity of the law, when all the forms are gone through, be taken into consideration, they will demonstrate that the necessity of recurring to that law for the enforcement of payment, cannot, consistent with the permanent prosperity of the country, be entrusted to uninterested native revenue officers. A renter under a renewable lease, or a village renter, (I speak not of speculators in tory, will not exert them, to persecute the unfortunate. A cultivator, against whom the rigours of the Regulation have been enforced, in the distraint of his property, and confinement of his person, is a productive labourer lost to the estate, or to the village. The satisfaction obtained to the proprietor of an estate in India, or to a village farmer, who has a valuable and transferable lease.

70. Regulation XXVIII. A.D. 1802, does not appear to have been compiled under the idea that the officers of government would, at any time, be in the situation in which proprietors or farmers are placed in, by that Regulation. Regulation XXVII. of the same year, is the Regulation by which the officers of government are supposed to collect the revenue, and in that regulation, it is contemplated, that the revenue will be received, either from proprietors, or farmers.

71. It is true, that although this Regulation is taken from the Bengal code, there does exist a species of ryotwar rent in two districts in Bengal, viz. in Sylhet and Chittagong. Such information as I possess of the state of those districts, and the difficulties the collectors experience in realizing the revenue, are here inserted.

Extract of a Letter from the Collector of Sylhet.

Para. 7.—“Lastly, with regard to the petty talooks, the jummas of which do not exceed cawns † 10 per annum, the greatest part of which have proved untaleable; it is necessary to explain, that these estates in general, are no more than bheets, or elevated spots by nature or art, upon which barrees, or habitations, have been erected by individuals following some mechanical profession, who go out to service, and are not constant residents of the place: such as artificers, bearers, boatmen, (dandees, mungees, &c.) These bheets, some of which have a trifling quantity of land attached to them, were allotted, and formed into separate talooks, at the time of the decennial settlement; as long as these talookdars, ‡ or, as they are termed, khothbashaan, continue on the spot, the revenues are punctually paid; but when they emigrate, to follow their different occupations, and are dispersed, their talooks fall into arrears, which cannot be well recovered by attachment, since there are no rents to be collected, and which, when exposed for sale, few or no individuals appear inclined to purchase; since every person, almost, has his own barree, or home, and may not find it convenient to alter his place of abode, without necessity, or some particular view. In the mean time an empty hut upon it; the proceeds of which, if separately sold, would scarcely pay for the deputation of a peon.

“In my address § above alluded to, I find that I had omitted to state one principal cause of the ruin of many petty estates, in this district; viz. the irreconcilable disputes of the mootah copartners. A talook, which probably pays a jumma of cawns, || 100 per annum, and often less, is registered in my books, in the name of a single proprietor, whilst in the mootah ¶ there are no less, perhaps, than 50 parthees shurrecks, or copartners, by right of confessions of lands. They usually collect the rents from the ryots of their respective ruffads, or portions of lands. They usually collect the rents from the ryots of their own lands, and pay their revenue, in the established proportion, to the ostensible proprietor aforesaid, who discharges the same to, and receives a receipt in the name of, the talook, as publicly registered, “from

“from the tehsildar. It often occurs, that these copartners quarrel amongst themselves, when some of them, are alternately dispossessed by each other; the payment of their respective quota is immediately suspended, and, if the arrears be not recovered in time by attachment, the estate is brought to a sale, if not reduced at last to ruin: for no ryots feel inclined to settle upon, or cultivate the lands of a talook, which is so warmly disputed by the occupants. The first act on such occasions, on the part of the person who has signed the settlement, is to seize the ryots of his copartners, and to demand the rent on the grounds of the estate being registered, in his name; the farmer, having given no engagements to him, thinks proper to decline, and at last absconds. When estates in this predicament, are attached, some of the copartners, or their ryots, frequently prefer vexatious complaints, as in a recent instance in the soujedarry adawlut, and cause the tehsildar, kooruskdar, to be summoned, to the great detriment of the public service, and their individual annoyance. In such cases, I think it my duty immediately to instruct the tehsildar to attach the lands, by which measures, although the dues of government are generally realized, the evil is not remedied, nor is the estate benefited.”

72. The collector of Chittagong states, “The Regulations, in my opinion, are not calculated to realize the public demand, with promptitude and facility, from the petty zemindars of this district. The minute subdivisions of the landed property in this province, arising from the prescriptive right which the occupants have enjoyed, since the formation of the first jumma by Mr. Verelst, of transmitting their lands by inheritance, mortgage, or sale, and from the recognition of that right in the practice of the dewanny adawlut, has fixed a value on real property here, which is not attached to it in other parts of Bengal, and has given existence to a numerous body of landholders, unknown elsewhere; they feel themselves confirmed by custom, and a series of precedents of the civil courts, as the actual proprietors of the soil; of even the smallest portion into which land can be divided. Secure in their possession, and independent, they despise control; and in general, only pay their revenue, when convenient to themselves; if recourse be had to attachment, the concomitant expense is excessive, in proportion to the arrear and value of the estate; and it has been found ineffectual to adopt the system of distraint of their personal property, as it is only productive of causing the elopement of the defaulters and concealment of their effects; all deputations, therefore, made with a view to the distraint and sale of personal property, tend only to harass the incumbents, without any real advantage to government. As these zemindars in general, follow their own ploughs, and are the immediate cultivators of the soil, they differ only in name, from inferior tenantry, and therefore might be rendered subservient to the same rules; and it would contribute much to the punctual collection of the revenue, if the collector of this district was authorized, without any previous application to the dewanny adawlut, to proceed against defaulting proprietors, whose annual revenue may be under 50 rupees, in the same manner as he is authorized, by section 25* of Regulation VII. 1799, to proceed against the under-tenants of an estate that may become subject to a khas collection on the part of government.

“The proprietors of land in this province complain, that the rule of attachment and sale is severer than personal restraint, upon a principle, that temporary coercion is less oppressive than inevitable ruin; and I am of opinion, that there should be some gradation of punishment; for although the arrears are, in most instances, ascribable to want of good faith on the part of the landholders, immediate attachment, which is generally accompanied with ruin, is a punishment disproportioned to the crime.”

73. That any consideration of commiseration, arising from self interest, can ever enter the breast of a native revenue officer, is hopeless. That a collector can enter, although more alive than a native officer to the distress of individuals, into the particular misfortune of each, in an unfavourable season, in an extensive district, is a vain expectation. Those who know the native character, know well, that all who complain, have not always injuries to complain of; that a readiness to listen to complaints, produces an accumulation of representations of imaginary grievances.

74. To discriminate, therefore, between those who ought to come under the penalties of Regulation XXVIII. and those who ought not, would be impracticable on the part of the collector; and could not, with safety or justice to the individuals, be entrusted to a native revenue officer.

75. Under a rent of the nature above described, or in a village rent, the individual cultivator would be secured, by the courts of justice, from the oppression of his equals; which oppression has been one of the principal arguments, in favour of field rents. He has the interest of the rest of the community in a village rent, or of the renter of a mootah, against being driven to the extremity of distress, even if the ties of relationship, or of fellowship, should obtain no claims on the humanity of the head villagers.

76. The situation of a cultivator, therefore, in seasons of calamity, or in instances of individual distress, must be better under a village rent, or under a mootah rent, than under a ryotwar rent. Of this there is strong proof in the last unfavourable season, in every province where either of those modes of rent have prevailed.

77. Without quoting the authority of the best-informed and most celebrated authorities, to show that intermediate agents are productive of no mischief, but of much good, in all the transactions of life, whether in revenue or commerce; they are known to exist in every country which can be said to be in a state of prosperity in its manufactures, commerce, and agriculture.

Documents relative to Zemindary and Ryot-war Settlements.

Mr. Hodgson's Report on the Province of Tinnevely; 24 Sept. 1807.

* This has, I believe, been done.

† 5 Cawns to a rupee.

‡ By talooks, we understand a district of several villages. A weaver's habitation, with his back-yard, would, in the east, on this principle, be a talook.

§ A second Letter.

|| 5 Cawns to a rupee.

¶ Village, or District Cutcheree.

* I know of no other ground of apprehension, or of any inducement that a proprietor of an estate can have, to resist the authority of government.

78. If by creating proprietors of landed estates, an apprehension be entertained that we shall rear a race of poligars, who will rebel against the government; the apprehension must be accompanied by a belief, that the government have appointed courts of justice, which will not be able to enforce their decrees, or to punish crimes; that the weakness of the government will always be equal to the weakness* of the native governments which produced poligar independence and revolt. Does not the history of this country, as well as that of every other, show, that the subject, whether a baron, a poligar, or the head of a banditti, or any terms of similar import, were only lawless, when the government was weak? It will not be said that the persons who will become renters, or mootahdars, have been bred up like imaginary bravery excited to seek martial fame, by the exaggerated, but constantly recited deeds of valour, of their ancestors.

79. That we have had rebellious poligars, and turbulent zemindars, is true; but it does not appear to me a natural conclusion, that, by creating mootahdars or proprietors, we are adding

† A man who had his hand and foot cut off for thieving, or suspicion of theft, by the Wootacettah poligar, about 10 years ago, came lately to represent a civil complaint of a depredation of his office of cawelgar to the collector. This is only one of many instances.

‡ The southern poligars were in open rebellion several times under the Hindoo, Mahomedan, and English government; besides acts of individual contumacy, before the just punishment of their crimes fell on them.

to the number of this description of persons. Till very lately, the poligars of many of the smallest tracts of country exercised not only civil but criminal jurisdiction within their pollans. The services, as well as the lives of their subjects (as they may be called) were at their disposal; the punishment of rebellion or murder never fell on the agent, seldom on the principal. Now, both are liable to punishment, and the experience of every day must convince them, that the period of crimes going unpunished is past. So far then from the poligar giving waste lands for peons on service tenure, he is much more likely to give waste land, like the mootahdar, for revenue, and to commute his service land for a payment in money, because he has no longer any service, for his peons to perform. It is not, therefore, in my humble opinion, at all probable, that the creation of mootahdars will rear a new race of poligars; on the contrary, there is every reason to think that the present poligars will become peaceful subjects and frugal landholders, through the force of transactions with individuals.

80. The inhabitants in every district would, no doubt, prefer an aumatic division of the produce; but it is admitted that such a system cannot, with safety, be adopted for any length of time. They can, however, under Regulation XXX. obtain their share in kind from a mootahdar, if unwilling to rent. In a village rent, the community will most probably club the share of government for the payment of the public revenue; they will, therefore, under that system of rent, have their full share, more than their share, or less than their usual share, according as the circumstances of the rent, or the season, or the price of grain, may operate to diminish, or increase, the extent and value of the share of the grain they have contracted to rent.

81. It has been before remarked, that in field rents, a ryot must sell his grain almost as soon as he reaps it, in order to procure money to pay his rent; that he cannot afford to wait for a market. This must also be the case with a village rent, to a certain extent. In some villages, they may have the means of advancing the kilns, and of keeping their grain for a better market; a mootahdar, whether he manages his estate by aumatic, or by subrents, will always find it to his advantage to advance the rent from his own resources, to secure himself leisure to dispose of his grain, or to collect his rent from his subrenters.

82. The chief objection which the inhabitants of this province would probably urge to taking their villages in rent, would be, the difficulty they would experience in disposing of their produce, for money. The observations which have been made in para. 48. on the present mode of management, and its effects on the grain market, will show, that it is difficult to determine whether the objection would be well founded or not.

83. That the grain market has never been free for many years, is certain; the circar has always had grain of its own in store, and constrained the markets: the system of a village rent on dowie, has also impeded the regular supply of the market, or overstocked it. The collector finds it difficult, at this period, to sell the remaining grain of the peshnam crop. The new kar crop is now cutting. The price of the grain is fixed at the time of forming the dowie; it must be difficult at that period to fix, for several months, what is liable to fluctuate in every week.

84. The result of my inquiries have proved, that a very small proportion of the produce of this district is exported, either by sea or by land; on the contrary, that, in unfavourable seasons of produce, rice is sometimes brought from Travancore. The price of paddy, in ordinary seasons, may be stated at 28 star pagodas per garce, which is, deducting expense of beating it into rice, between 60 or 70 star pagodas per Madras garce for rice; in the present season, even supposing boats could have been procured, which was not practicable, the grain of this province, could not have been imported into Madras, at the rate allowed by government: it would have cost, when landed at Madras, from 110 to 120 star pagodas per garce, without making any allowance for wastage.

85. From the foregoing circumstances it is clear, that the produce in grain of this province, is all consumed on the spot; but whether a village rent, or a mootah rent, is calculated to reduce the price of grain, or to increase it, it is difficult to decide. It is probable that there would be, under a village rent, an increased number of sellers, at all times in the market,

ket, which would decrease the price of grain; but, supposing this result to be admitted, and that an allowance should become necessary to village renters, in consequence of their representation on this head, still a village rent on lease, with this deduction, appears to me likely to be more productive; because the loss by wastage, theft, and neglect, while the grain remains under charge of the native officers of government, must be considerable, and would be so much saved to the village renters; while a diminution of charge, would result to government under such a rent, equivalent, or nearly so, to any reduction which it might be necessary to make, for a reduced price of grain.

86. In this province, there is not the same cause for rejecting mootahdars, as exist in Tanjore; the same inducements to deprive individual ryots of their right of occupancy does not prevail; land is not so desirable a property here, as in Tanjore; the same security has not existed; the acts of violence and plunder of the southern poligars are not yet forgotten. There can be no danger of a monopoly either, if there be no interference on the part of the government in fixing the price of grain, and a free transit is allowed into, and from, all the surrounding countries. If the inhabitants be willing to rent their village, there is no great objection to a village rent. I certainly give a preference to a mootah rent, but am not so zealous an advocate for that system, as to wish to see it introduced, contrary to the wishes of the people; but I feel a conviction which I have stated, and which has been confirmed by observation, that the true interest of the people, and of government, is best secured and provided for, by this mode of management. Under any opinion of the superior merits of either of these modes of rent, a general concurrence and resources of a country have been ascertained, a detailed ryotwar rent, where the revenue and resources of a country have been ascertained, and where courts of justice have been established for the protection of all ranks of people from oppression and injustice, cannot be longer expedient or necessary.

87. Under the impression of the foregoing sentiments, I beg leave to recommend, that the collector of the province of Tinnevely may receive authority to enter into engagements with the inhabitants for the rent of their villages, on a lease for a period of years, or, in the event of their declining to undertake the responsibility of a rent, with mootahdars. The lease should not fall short of three, but had better be for five years. There is no want of accounts in this province, on which to regulate the terms of the lease.

88. If the proposition of letting out the country to mootahdars be thought preferable, I should recommend that the estates be not of less value than 5,000, not higher than 15,000, according as local circumstances may appear advisable; the lease to be transferable, and renewable, at the expiration of the first lease; the term to be not less than five years: three years, is too short a period for the mootahdars to make arrangement with the inhabitants, to settle their accounts, to sell their grain, and to collect their balances.

89. It is absolutely necessary that a system of village rents, or of mootah rents, should be resorted to, previously to the introduction of a permanent system immediately following a ryotwar rent. The moderation, or otherwise, of a field assessment in all seasons, cannot otherwise be determined. A ryot cannot, under a ryotwar rent, seek for a low assessment in a neighbouring village, if that in his own village should be high; because the same principle of rent has extended over the whole district, and the native officers assist each other, in sending back emigrants. The introduction of mootahdars induces a consideration of the best means of improving his estate; and a reduction of the circar teerwa often presents a ready resource. All mootahdars must do the same, to a certain extent, or a part of their ryots will leave them, and resort to the low-assessed mootahs. Under mootahdars, therefore, there is a demand for ryots. This demand must be favourable to them, and not injurious, in the end, to the mootahdars; because a great increase of cultivation may result, from the increased energy given to the labours of the people by this reduction.

90. Under a ryotwar rent* there is no demand, no competition for the labour of a ryot; he cultivates only what he pleases, and the inducement for him to extend his cultivation must depend, on the success of the past year. The rent is naturally, under a ryotwar rent, collected with less attention to the situation of individuals, for reasons already given, than it is, under a mootah rent. The average, therefore, of collections from a ryotwar rent for a period of years, is not such of satisfactory data by which to determine a permanent rent, as the result of the experience of what mootahdars have paid, compared with what has been collected under a ryotwar rent. More estates have been advertised for sale in Salem, Dindigul, and the Bar-ramahl, all districts on a ryotwar rent, before they were permanently settled, than have been advertised in the Jageer Mugletore Havelly, Vizagapatam Havelly, Ganjam Havelly, and Masulipatam Havelly, where rents by mootahs, or by villages, had been customary, and where ryotwar rents had not been known.

* Ryotwar rents have, as yet, been introduced only in countries yielding dry grain, and having much waste land. In a country where there exists so great a quantity of waste land, so far from being an object of request, it must be tendered by the circar to the cultivating class, who consider rather that they are conferring a favour, in the acceptance, than receiving a favour, in the acceptance. From collector of Coimbatore, dated 30th November 1808.

Extract FORT ST. GEORGE Revenue Consultations,
the 16th August 1808.

Extract Mr. HODGSON'S REPORT on the Province of DINDIGUL; dated 28th March 1808.

Para. 5. THE whole lands of a province in India, whether cultivated, arable, waste, jungle or hills, have been from time immemorial apportioned to a particular village; so that all lands are within the known boundary of some village. The total boundary of all the villages of a province, forms the whole landed surface of that particular province.

6. The villages in Dindigul are distinguished by the terms "Circar village," and "Poliaput;" the former, denoting that no other intermediate agency existed for the receipt of the circar share of the produce or revenue, than the immediate officers of the circar; the latter, denoting an alienation of the revenues of entire villages, and the transfer of their revenue jurisdiction to individuals, styled poligars, either for a feudatory or cawel* service, or a tribute called *peshkash*, this tribute being less than the circar share of the produce in proportion to the service to be rendered by the feudatory poligar, or the cawelgar. Independent of the pollams, the poligars frequently held cawelly maniams in the circar villages. These poligars had, at the time of the transfer of the villages, no property or occupancy in the land, and seldom assumed any; the most cultivated villages, and the most jungly or frontier situations, were frequently assigned to poligars for cawelly service. They sometimes had a *kummatum*† of their own, either to increase their resources, or for the purpose of rearing a superior kind of grain for domestic use. They sometimes had the power to compel the inhabitants of the circar villages to cultivate their maniams, in preference to the circar lands. This happened, when the government was weak; and poligar power strong. The peons, they were under their tenure obliged to maintain, either for purposes of external war, or internal police, had land assigned to them, for a proportion of their pay. An assignment of land, when the desolate state of most of the pollams is considered, the poligar could easily make, without ejecting any of the original cultivators; if ejection by force, was ever practised, it was always considered an act of injustice. It follows then, that the transfer of villages to form a pollam‡, was no more than the assignment of a certain portion of the government revenue of those villages to an individual, for particular purposes, in preference to giving monthly pay. The practice of assigning the revenue of land for the payment of service, was universal in India. It was practised, as well for the maintenance of fighting men, for the endowment of religious establishments, in provision of the expense of the kitchen, as for the payment of the betel bag carrier; as well in reward of civil and military services, as for the support of concubines.

7. The number of villages in Dindigul, are as follows:

	Circar Villages.	Pollam D ^o .
Mouza - - -		
Muzrahs - - -		
Total - - -		

8. In the villages of Dindigul, the same internal policy is found, as in other provinces. A certain portion of the inhabitants holding the title of *Nautemar gours*§, or *muhajers*, are in the enjoyment of a portion of the land rent free, and are the hereditary occupiers of the remainder, certain principal officers, such as the curnum (or register accountant of the revenue affairs of the village) ironsmith, carpenter, barber, washerman, village watcher, potmaker,

Note.—That the inhabited place where the servile class is numerous, and where many husbandmen reside, is named *grama*, or village, and it is situated in the midst of fields and grazed lands. Thus, on all sides of the villages, there should be pasture, and round this again, should be the fields. The residence of priests, soldiers, and merchants, is best in cities and towns, and that is intimated in a preceding chapter.—Digest Hindoo Law, vol. 2. p. 351.

* *Cawel* means watching and protection from thieves and petty plunderers.

† *Kummatum* is the name used to designate the farming stock of an individual, such as his ploughs, bullocks, slaves

‡ So the Ramoud Polam or Zemindary was granted to

the ancestors of the present family, with the title of *Sethaputis*, for the defence of the road, and protection of pilgrims resorting to the sacred pagoda at Ramaswarum; and to most of the southern poligars, for keeping up a certain body of men for the defence of Madura, and for the havenly of certain tracts of country. So, the western zemindars of Venicatagherry, Calastry, and Bommarauze, at no distant period, were made mansubdars of the Mogul empire, and established in the countries they now hold, on the condition of performing military service, and having a body of troops always ready to attend the summons of the emperor.

§ These titles vary in different provinces. *Meerasidars*, *Potahs*, *Gramatans* are denominations of the same nature. ¶ I use the word hereditary, to prevent any misunderstanding respecting the word "proprietor."

potmaker, dancing girls, nurguaty, or distributor of water, &c. Sometimes all, and more than those enumerated, are found in each village; sometimes, only a portion of them. They have the circar produce of a portion of the land assigned them for their livelihood, but no claim to cultivate the land; from the occupation in life of many of the incumbents, it may be imagined they seldom had the wish: a portion of the produce is given to them in addition, both from the grain in ear, and from the heaps when thrashed. It is after these deductions, variously denominated, but existing in each province, that the produce of paddy land is divided with the circar, or the cultivator is allowed to remove the harvest from dry grain land.

9. These deductions, generally denominated *sotuntrums*, are stated to have been prior to our acquisition of Dindigul, 64 in every 100 of the gross produce, leaving 36 to be divided between the circar and cultivator. In 1794, these deductions were estimated at 40 in the 100, leaving only 60 to be divided*: This would give the circar - - - 30

Ryots - - - - -	30
Sotuntrum - - - - -	40
Total Ryot share - - - - -	70
	100.

10. But in latter years, they were regulated at about 12 in the 100; leaving 88 per cent of the gross produce, for division, share and share.

11. In Dindigul, the produce of paddy was always, before our acquisition of the province, divided after deducting the allowances in kind above referred to, between the cultivator and the circar in equal portions, and received by the circar in kind. I have found the practice of dividing the produce of paddy land, to have been general in all the districts† I have visited, prior to the introduction of the system of ryotwarrent, or a fixed field rent in money. This practice continued in Dindigul till the establishment of the survey, and introduction of field rents in Fusly 1210, or A.D. 1800.

12. The circar of Hyder and Tippoo generally took the whole circar share from the paddy land, in kind, and seldom made it over for a money payment to the villages. Under the company's government, since the conquest in 1792, to the establishment of field rents in 1799-1800, the villagers were generally contracted with, to take the circar share, or a portion thereof, for money, and the rest was received into store. At one time, the district was rented by divisions, composed of several villages, to one man. When this mode of realizing the circar share was adopted, the villagers were at liberty to take their share in kind, or to contract with the renter to take the whole produce, paying him a value agreed on, for the circar share. This system is favourable to the cultivator, when redress from exaction is obtainable; because it leaves him, without risk or responsibility.

13. The share of the circar, or the produce of dry grain land in Dindigul, was, before our acquisition of the province, received always in money, at so much for a given quantity of land of a given quality; the rates of assessment to the quality of the land, and the extent of the land measure differed in each village, or if not in all, in a very large proportion of them; the nominal extent of the land was generally exceeded by the actual extent; and although the denomination of the rod used to measure the land, might be the same in each village, the number of inches to the foot or feet to the rod, and size of the foot, differed in many. It was by this intricacy, and by these indulgencies, that the arbitrary imposts of despotic rulers were evaded, or rendered less oppressive. An order might be issued to increase the assessment, and the revenue officer might obey, to outward appearance; but if he was sensible the increase would not be collected, or was bribed to betray his trust, he allowed a favourable rate of measurement. This once granted, became *mamool*, and would always be claimed as a right.

14. It is not I imagine possible, otherwise to account for the increase in Dindigul of the assessment on certain dry grain lands, called *ghitty*, during Syd Sahab's management, from 6 ³³/₆₄ cully fanams per cooley, to 16 ¹/₂ cully fanams; being at once more than 100 per cent.

15. The mode of collecting the revenue from dry grain land, thus described, continued till the introduction of the survey; and where the villages were rented to the villagers, was productive of no inconvenience; they knew what each ought to pay, and settled the portion of rent among themselves. When the villages were consolidated, and several, given to a renter in farm, he might experience difficulty, in ascertaining his right, and in collecting his rents, from this intricacy of assessment; but the circar, suffered none. The survey and assessment, established a uniform land measure, and an uniform rent, varying with the variations in the soil, to the extent of a given number of sorts. This was no great change on the dry grain land, on former custom; it was still collecting the tax in ready money, in lieu of taking a share of the produce of those lands. This change, provided the new rates of rent, bore to the old land measure, bore the same proportion to each other that the old rates of rent, ryot: if they did not bear the same proportion, there must have been, either an over assessment,

* I am inclined to think this must have been an error, or if not, it was evidently a fraud.

† Note.—In Piddapore excepted. See my Report on that province, dated 1805. It was so, in
Baramahli, S. D. Arcot,
Coimbatore, N. D. Arcot,
Nellore, Matawaid,

Madura, Ceded Districts.
Trichinopoly, It is so, in
Zilla Vizapatam,
Tanjore, Zilla Chingleput.
Tinnevely,
Ramanad, It is so, in Mysore.

Note.—*Mamool* custom, usage.

Documents relative to
Zemindary and Ryot-
war Settlements.

Extract Mr. Hodgson's
Report on the Province
of Dindigul, 28 March
1808.

sic in orig.

Documents relative to Zemindary and Ryot-war Settlements.

Extract Mr. Hodgson's Report on the Province of Dindigul; 28 March 1808.

ment, or an under assessment; an increase or decrease on the former rates of assessment. In most cases, it was intended the ryot should, on an average, be more favourably assessed under the survey, than he had been, prior to its adoption.

16. But the introduction of the survey field rents, on nunjah or paddy land, was a positive innovation on ancient custom. It changed the nature of the land-tax from what it was, in kind, to one, in money: it changed what had existed for ages; it separated the interests of a corporation united for ages; and if it did not leave, under all seasons and all circumstances, the same proportion to the cultivator he enjoyed before, viz. half the produce, it would be an over assessment; or if it gave him more, an under assessment: but still it was an innovation in the mode of payment, and introduced a responsibility, hitherto unknown.

17. An under assessment would, no doubt, compensate, in a great degree, for this innovation; because it might, at first view, leave the cultivator a greater portion of the produce than he enjoyed, under a division of it: for example:

Total produce of a cawney, or acre, say -	100
Deduct, allowance made for various purposes, before division, say -	10
Remainder -	90
To the cultivator $\frac{1}{2}$ -	45
To the cirar $\frac{1}{2}$ -	45

18. The foregoing mode of receiving the dues of government from paddy, under share and share, obtained, whether the produce of the acre was 100, or only 30 or less; the government and cultivator would divide the produce, whether great or small; but where a money rent is introduced, and the practice of share and share annulled, the result may be, as follows:—

Total produce -	100
Deduction -	10
Cultivator's money rent reduced to a fixed payment, on an average of price and produce; say $\frac{1}{3}$ -	33
Government share, say -	0
Remains -	90
	30

19. The question is then reduced to what is a fair equivalent, for the safety and security of a division of the produce; and whether $\frac{1}{3}$ or any other proportion of the produce, when allowed, will enable the cultivator to pay this settled portion in money, in all seasons, and under all circumstances, and by whom this equivalent is to be determined?

20. It is maintained, that taking a share of the produce is, like tythes, a discouragement to agriculture. This may be true; but the question in India, must have reference to the quantity of produce, taken as revenue. If the government of India can afford to take only a sixth in money, instead of half the produce; there can exist no doubt, that the cultivators would acquire capital, and that land would, in many places, become as valuable as in Canara, where a *twentieth* only is supposed to be taken.

21. There can exist no doubt, that a money rent on paddy land, would cause a sacrifice of a very considerable portion of the present revenues of a district, classed as a nunjah district. This sacrifice, in dry grain districts, where the portion of nunjah land is small, must also, be small; still, it will be proportionate, and I am much inclined to estimate it, at a high per-centage on the former averaged revenue. But in such districts, the reduction was not so apparent; because the leading branch of revenue being dry grain, or punja rent, the loss on nunja would not be great. I mention this circumstance, to show, that, although field rents have been introduced on the paddy land of a few districts, classed as dry grain districts, where the quantity of paddy land is inconsiderable; it is not yet satisfactorily ascertained* that it would be desirable to extend the practice to districts, classed as wet land districts.

22. That the practice of dividing the produce of paddy land has been general, has been proved; but I have not been so successful in tracing the cause of this established custom. In the 24th paragraph of my Report on Tinnevely, I attempted to account for it.

32. In Dindigul, as in all the provinces south of Madras, a property in the land is invested in the resident inhabitants of each village.

33. So long ago as the 31st March 1800, Mr. Hurdie stated, that the Nautumcars† of South Coimbatore considered that they already held a proprietary right in the soil, and would be little disposed to purchase that right of government; and remarked that, "The resolution of government, to dispose of the proprietary right in the cirar lands by sale, according to the manner and amount specified in para. 58, I conceive to be generally very impracticable, from the poverty of the description of people they expect will become the purchasers, as well as from the objection these very people " would

* Note.—The government decided on the report of the Committee on the province of Tanjore, that it was not desirable; and I have recommended that it be not adopted, in Tinnevely.

† Note.—Nautumcar: Mahajans; Gours; Potails; Muddals; Moolchuddams; Metasaddars; Canneatch Kars; Caw-

pans; Naidons; Ooloodies;—appear to be all terms in use in different parts of the country, to describe those inhabitants of a village who hold the property, or, at any rate, have the right of cultivating the lands, in preference to other persons.

Documents relative to Zemindary and Ryot-war Settlements.

Extract Mr. Hodgson's Report on the Province of Dindigul; 28 March 1808.

" would have, to purchase a proprietary right, in what prescription had already made their own."

" The Nautumcars certainly consider the farm they cultivate, as their own property; and no government, save the Mussulman, appears to have considered the soil, its own, or itself, at liberty to deprive the inferior subject at its will. In forming the present benevolent system, this solitary precedent, surely, will not operate as an example to act upon; but where no written document is found, what has been known as usage, will be established as law: this would confirm the prescriptive right of many industrious natives to the lands they have long occupied, and be the certain means of making them comprehend, whence their advantages were derived."

34. The foregoing reasoning is equally applicable to the Nautumcars and Gours of Dindigul, or rather to the *Pattookat* ryots, as they were denominated prior to the survey.

35. It was not at that period known, and I regret much to say, is not now generally admitted, that two rights could, under the words "proprietary right," in the Regulations, exist; that the cultivators could possess, one right, and the zemindars, another; yet both be distinct rights. It was argued, that the words "proprietary right," so frequently used in the Regulations, and so formally confirmed by Saunad Mulkuistemrar on all zemindars, hereditary or by purchase, was an unlimited right; that is, an undefined power, or a power to be exercised, according to the direction of the proprietor, over all the land of the zemindary or estate. It is declared to be inconsistent with "proprietary right," that the proprietor should be guided by any other rule than his own will, in demanding his rent; and emigration, under this interpretation, is admitted to be the only relief from an excessive rent. This mode of reasoning would not, perhaps, have gained so much ground, if it had been within the means of all, to have obtained the perusal of the interesting discussions on the subject, between the Right honourable Marquis Cornwallis and Sir John Shore, the Bengal Regulations, and the proceedings of the board of at Madras, on proposing the introduction of the permanent system. If general access to these documents could have been obtained, or means had been taken to circulate them, or at least the part which bears on this subject; it would have been distinctly seen, that the first principle of the permanent system was, to confirm and secure the rights of the cultivators of the soil. To confirm and secure, are the terms which must be used, because no new rights were granted, or any doubt entertained upon the following leading features of their right; viz. 1st. That no zemindar, proprietor (or whatever name be given to those persons) was entitled by law, custom, or usage, to make his demands for rent, according to his convenience; or in other words,

2^d. That the cultivators of the soil had the solid right, from time immemorial, of paying a defined rent, and no more, for the land they cultivated.

36. This right is inherent, in all the cultivators; from the most northern parts of India, to Cape Comorin. I shall have occasion hereafter to show, how the right came to be of more or less value in different parts of the Indian empire.

37. The "proprietary right" of zemindars, in the Regulations, is therefore no more than the right to collect from the cultivators, that rent which custom has established, as the right of government; and the benefit arising from this right is confined, first, to an extension of the amount, not of the rate of the customary rent by an increase of cultivation;—secondly, to a profit in dealings in grain, where the rent may be rendered in kind;—thirdly, to a change from an inferior to a superior kind of culture, arising out of a mutual understanding of their interest, between the cultivator and proprietor.

38. Such is my interpretation of zemindary proprietary right; and such it stands proved to be, in all the documents I have referred to.

39. Paley, in his Philosophy, defines property in land, to be a power to use it, and to exclude others from it.

40. Much has been said of the boasted proprietary right of the owners of private estates in Canara, and in Malabar, and elaborate disquisitions of the superior and inferior rights of the jelmkar, chalie gueny and mool gueny of Canara, have been entered into to prove, that we should do an act of injustice, in selling the proprietary right in the lands of Canara, as we have done elsewhere. When this is argued, proprietary right is understood as an unlimited right, and the analogy between our *canneatchkar* & *oolkoodies*, *ool pya koodies*, with *jelmkar*, *mool gueny* and *chalie gueny* is disputed.

41. When

* Note.—The *Pattookat* ryots were considered the hereditary owners of the land, and responsible for the revenue. There were other descriptions of Ryots in each village called *Tellals*, *Yeroodus*, and *Poodoooodies*.

† Note.—By the ancient system of India, the situation of a ryot was much superior to that of a tenant at will; nor was he subject to arbitrary exactions at the pleasure of the zemindar, while he continued to pay the rent, and fulfil the conditions to which, by the custom of his village, he was bound. He could not legally be dispossessed; and if taxes unauthorized by the government or by the usage of the district, were demanded, the Courts of the capital, as well as those of the province, were open to his complaints; for the protection of the cultivators of the soil was described as the first duty, and often became the first subject of the magistracy.

Even in the views of this system, traces of its principles are easily discerned; for among the numerous assessments

that now burthen the lands of the ryots, a tax, which is called the original rent, invariably takes the lead, and has the semblance of governing the rates by which the other branches of the land-tax are determined.—State of Bengal 1786.

‡ Note.—Gueny - - - - - tenant.
Chalie Gueny - - - - - tenant at will.
Mool Gueny - - - - - tenant for ever.

§ Note.—Canneatchkar, or possessor, proprietor, and Oolkoodie - - - - - fully answers to jelmkar. Ool Pyakoodies - - - - - is the tenant for ever, or residuary cultivator of a village, and without property.

Pyakoodie - - - - - means a stranger, or man engaging for a term; being therefore a tenant at will.

Where the Canneatch is mortgaged, there will be in Canara, a fourth description of persons answering to.

41. When I assert, that in no part of our territories in India, are the lands cultivated by hired labourers paid by the government, or by its slaves, I do not fear contradiction; when I assert, that by far the largest portion of the territory of India is cultivated, either by slaves or hired labourers, I am as little afraid of the position being denied me. If then, these slaves and hired labourers who drive the plough, are not in the pay of the government, by whom are they paid? They are paid by a description of persons, whose denomination varies with the variation in the local language, and whom we know, under the general term of cultivator, or ryot. In many parts of India besides Canara, I assert, with as little fear of contradiction, that where a Bramin has the property in the land, which the laws of his religion do not allow of his cultivating with his own hands, three descriptions of persons subsist on the produce of land:

- 1st. The Bramin*.
- 2^d. The shudra, who undertakes to cultivate the Bramin's property, and to pay him for it a rent in kind.
- 3^d. The slave, or hired labourer, who assists the shudra.

42. Again: the government in India no where finds the seeds, the implements of husbandry, or cattle for the plough. The government has never been in the practice of granting leases for rent†; leases for rent, and leases for land, are, in India‡ distinct subjects. The collection of the rent of a village, of a number of villages, of a talook, or of a province, has usually been granted on lease; but we no where find that the cultivators, each and all, ever held leases for their particular fields. In most instances, the land is not even a separate property of each individual§, but the joint property of the society of the village, and held in shares; the occupation of the lands being changed, by casting of lots at stated periods, but always in the fixed shares.

43. It must then, I think, be admitted, that the circle of government, or the representatives of government, the zemindars, never could have been the absolute proprietors of the soil.

44. The property in land, of those who cultivate the soil in Canara, or the proprietors of the private estates, as they are frequently called, is represented to be of the most valuable kind; because the land pays a fixed rent, and because it can be sold and mortgaged.

45. It appears from the records of the Board of Revenue, previously to the conquest of the province of Canara by Hyder Ally Khan, it was divided into small estates, considered the actual property of the holders, assessed at a fixed and moderate rate; that on his taking possession, Canara was an highly improved country, filled with industrious inhabitants who enjoyed greater advantages than their neighbours, above the Ghauts; but that the system of management, subsequently introduced, had impoverished it, and greatly reduced the population.

46. Now I would ask, if this description will not apply to every part of India, and whether the system of management introduced at one period or another, by Hindoo or Mussulman rulers, has not impoverished, at one period or another, more or less, every province of India? If this be admitted, I deduce the following conclusions; viz. that land will be, and is, more or less valuable; first, where arable land is scarce or abundant; secondly, where the assessment is high or low.

47. In Canara the standard assessment (for every province in India has its standard) was at one period, very low; an addition was however made to this standard, during the government of the Hindoo rajahs and rajah of Byjuenger and Bednore; a further addition was made by Hyder Ally Khan; and a still further by Tippoo Sultan: so that when the British government gained possession of the province, the rent, as established by the antecedent rulers, was nearly double the *reka*, or standard rent.

48. "Had such an assessment," observes Colonel Munro, "as that introduced by Hyder and Tippoo, existed in ancient times, Canara would long ago, have been converted into a desert; in a country so rocky and uneven, where cattle are not only scarce, but even where they are to be had, cannot always be employed; where every spot, before it can be cultivated, must be levelled, with great labour by the hand of man; the expense of the first preparation of waste ground, must have been so great, that it never could have been attempted, unless the assessment had been extremely moderate; and even after land had been brought into cultivation, if it is neglected for a few years, it is soon broken up by deep gullies formed by the torrents which fall during the monsoon."

49. It is, I think, demonstrated from the foregoing extract, that the two causes above stated, viz. a scarcity of arable land, and a low assessment, constitute the value of private estates in Canara. Contrast with this, the state of things in the provinces of Coimbatore, in the Ceded Districts, in Salem, or any of the countries which I have classed, as dry grain districts, in

* Note.—The Bramin share in kind, varies from 50 to 60 per cent. of the gross produce, after deducting 500 annas the shudra, for 30 out of 60 will undertake to plough the land, find the seed, and reap the produce; the difference is the property of the Bramins, and is the landholder's rent.

† Note.—Zemindars, Rajahs, Poligars, Jagreelars, are representatives of the government, to whom the collection of the government rent has been transferred, not the absolute property in the land, and right to demand any rent.

‡ Note.—Leases for waste land, or for encouraging the growth of any particular produce, are exceptions which prove the rule.

§ Note.—Leases to individuals, where they exist, are reductions of the standard rent, granted on covele to favoured individuals, rather than leases of land. The issuing of individual potahs is a new practice, introduced under the new system of Ryotwar Rents.

in all those provinces, the arable land is more than quadruple, the land under cultivation. The expense of preparing this waste arable land is inconsiderable; hence there is no scarcity of land; quite the reverse, there is a superabundance;—and the collector of Coimbatore candidly observes, that the cultivators consider that they are conferring a favour on government, not receiving one, by occupying land. In all these districts, we have, with very little variation, continued the assessments of former governments, and to those assessments have superadded a strictness of collection, and of scrutiny into accounts, hitherto unknown. In these provinces, then, there is neither scarcity of land, or low assessment, to give value to landed property. But, as in dry grain provinces, water, because a scarce article, must be of some value; so, paddy land is often, and fields with wells are always, a valuable and transferable property. In the sale of the latter property, the sort and productive powers of the well determine the price, not the extent of the field; because such a part of the field as cannot be watered from the well, is of no more value comparatively, than in any other field.

50. I make the following inductions, from the foregoing reasoning:

- 1st. That the cultivators have a right every where, without the exception of a single district or province, to pay a fixed tax for the land they occupy.
- 2^d. That they have the right, universally, to occupy this land, so long as they pay the standard rent.
- 3^d. That they have the right, the standard rent being the only right of government, to sell or transfer by deed, gift, or otherwise, the land they occupy, subject always to the condition of paying the standard rent.
- 4th. That they exercise the right stated in the 3^d position, wherever the standard rent has not been increased, so as to absorb all the profit on cultivation, or arable land is sufficiently scarce to be of value in the acquisition.

51. Had the state, of things, described by Colonel Munro continued in Canara, the owners of private estates, or the private property in estates, would have been of no more value than the land in other provinces; in fact it was not of equal value, for Colonel Munro observes, "Canara has, however, now completely fallen from this state of prosperity. The evils which have been continually accumulating upon it, since it became a province of Mysore, have destroyed a great part of its former population, and rendered its remaining inhabitants, as poor as those of the neighbouring countries. Its lands which are now saleable, are reduced to a very small portion, and lie chiefly between the Gundapore and Chandergherry rivers, and within five or six miles of the sea. It is not to be supposed, that the whole of this tract, can be sold; but only that saleable lands are scattered over every part of it, thinner in some places, and thicker in others, particularly in the Mangalore district. There is scarcely any saleable land even upon the sea coast, any where to the northward of Gundapore, or any where inland, from one end of Canara to the other, excepting upon the banks of the Mangalore, and some of the other great rivers. In the vicinity of the Ghauts, the lands are not only unsaleable; but the greatest part of them is waste, and overgrown with wood. It is reckoned that the population of the country has been diminished one-third within the last forty years, and there can be little doubt but its property has suffered a much greater reduction; Gesova, Ankala, and Gundapore, formerly flourishing places, contain now only a few beggarly inhabitants. Honawer, once the second town in trade, after Mangalore, has not a single house, and Mangalore itself is greatly decayed. It may be said, that this change has been brought about by the incursion of Hyder, by the four wars which have happened since that event, by Tippoo himself destroying many of the principal towns upon the coast, and forcing their inhabitants to remove to Jumlabad and other unhealthy situations near the hills; by his seizing in one night all the christians, men, women, and children, amounting to above sixty thousand, and sending them into captivity to Mysore, from whence one-tenth of them never returned; by the prohibition of foreign trade, and by the general corruption and disorder of his government, in all its departments: these circumstances certainly accelerated the change; but, taken altogether, they probably did not contribute to it so much as the extraordinary augmentation of the land-rent."

52. At the period alluded to by Colonel Munro, when so large a portion of the private estates, or private property in land in Canara, was of no value at all, the whole landed surface of the province of Tanjore, and a great deal of land in other provinces, was, to the cultivators, a highly valuable, saleable, and transferable property, and sales of that property were at that period, going on. The Board of Revenue, at an early period of its establishment, prior to the introduction of local collectors, have been frequently required, as the then only court of justice, to decide on disputes between cultivators, respecting landed property, or the right of occupancy, or whatever may be the proper name; i. e. to decide to whom belonged the valuable right which has been attempted to be defined; and in their proceedings, on the proposed plan of a permanent settlement for the territories under this government, they fully acknowledged these rights.

53. Colonel

* Note.—In Coimbatore the wet cultivation is little more than three in every 100 of the total cultivation. In Salem it was about six; and in Ceded Districts it is not seven in the 100; while in Tanjore, the dry grain cultivation does not amount to 50 in the 100.

† Note.—By means of Ryotwar rents, or taking an account of the cultivation of each individual, and giving each individual a potah for that cultivation, defining the rent on each field.

‡ Note.—Sales of land, and decrees of Court transferring

land from one cultivator to another, take place in the following districts:

N. Arcot.	S. Arcot.
Jageer, now Zilla Chingleput.	
Tanjore.	Madura.
Tachinopoly.	Ramanad.
Dindigul.	Tinnevely.

Paddy lands and wells are transferred by sale, in Coimbatore, and wells in Salem.

§ See the voluminous proceedings respecting the merassee of the village of Sanyermadur, and of many other villages.

53. Colonel Munro has stated, that he knew there were pretenders, either open or concealed, to almost every district in Canara, and he received letters from the poligars of Bilghi, Soonda, Vettil, and Coomlab. Here then is an admission at once, that the owners of private estates in Canara did, at no distant period, pay the rent of their estates to zemindars, rajahs, or poligars; persons placed between them and the government. They now pay their rent to a tehsildar, and not direct to the collector.

54. Provided the property in private estates, that is, the standard rent, and no more, be paid by these owners of private estates, I hold it to be a matter of very secondary importance to them, whether the rent is demanded of them, by the ancient rajahs or poligars, the officers of Byruggur or Beduore government, the rajah Coorg, the tehsildars of the Company, or the, to be created zemindars of the Company.

55. It is well known, that in Malabar, where there is also a private property in land, and owners of estates, that the ancient zemindars or rajahs were set aside, and pensioned. I believe the rebellion in that province, was never attributed to the injustice of making the owners of these estates pay their rent to officers of the government, when they had heretofore always paid it, to rajahs; but the intrigues of the rajahs to get back the collection of the rent, or the quantum of rent demanded, or mode of collecting the rent by the officers of government, may, or may not, have been partly the cause of rebellion.

56. It is not the question of expediency that I mean to discuss; but I venture to affirm, that the right of the people in Canara or Malabar would not be injured or infringed by the establishment in those provinces, of the permanent system as established in Bengal, and on this side of India; and that, with a difference in value only, private property* and private estates, exist as much in every part of India, as they do in Canara or Malabar.

Extract, FORT ST. GEORGE, Judicial Consultations, the 20th December 1805.

Extract REPORT of Mr. JOHN HODGSON, on PEBDAPORE, in Northern Circars; dated 23d November 1805.

Para. 23. AT some former period, but when, cannot now be ascertained, the whole land of the zemindary was either surveyed, or its extent estimated, and a tax fixed on each field, according to its size, and the fertility of the soil. Where this mode of settling the revenue obtains, it is called *vissabuddy vissam*, being a land measure equal to about 1½ cawnies. In the progress of time, as alterations took place in the extent of population, value of money, or price of grain, the *sist*† became either disproportionate to the means of the ryots, and a reduction in the amount resulted, or in other cases, the profit derived under the original *sist*, was such as to attract the attention of the renters; consequently, having in one instance been compelled to allow a reduction in the *sist*, from want of resources in the ryots, they considered themselves equally entitled to participate in an augmentation of those resources, and to raise the *sist*, or rather make an additional assessment; for the actual *sist* of each village is always preserved. The remission, or addition, follows in all adjustments of rents between the ryots and renters: the additions, it may be supposed, were more frequent than the reductions: the former is termed *malacerty*, and the latter *moojra*.

24. It is this fluctuation in the land rent, which renders a permanent settlement with the immediate cultivators, if not impracticable, at least impolitic, because no increase can be made, under defined laws, to the fixed rents; while a reduction must be given to all ryots unable, from various causes which time would produce, to occupy their fields, or to pay the full rent thereof. Thus the security derived from creating intermediate proprietors would be lost, and the annual settlements, the investigation of claims to remissions, and the collection of so detailed a revenue, immediately by the officers of government, would leave the mode of management liable to all the inconveniences of temporary settlements; while the first features of the permanent settlement are, to combine, as far as possible, individual with the public interest; to limit the duties of revenue officers, and leave them to be discharged, under defined regulations. In the zemindary of Piddapore, for instance, where the period when the land rent was fixed is not known; where the population is abundant,

* Note.—*Vishoo*.—He who has mortgaged even a bull's hide of land to one creditor, and, without having redeemed it, mortgages it to another, shall be corporally punished by whipping or imprisonment; if the quantity be less, he shall pay a fine of sixteen *suvernas*.—Vol. 1. p. 209.
Vishoo.—That land, whether little or much, on the produce of which one man can subsist for a year, is called the quantity of a bull's hide.—Vol. 1. p. 210.
Vishaspatis.—If one field has been mortgaged to two creditors, so nearly at the same time that no priority can be proved, it shall belong to that mortgaged, by whom it was first possessed without force.—Vol. 1. p. 211.
The same land, or other immovable property, and slaves employed in the cultivation of it, a man shall neither give away nor sell, even though he acquired them himself, unless he convey all his sons.—Vol. 2. p. 113.

Land is conveyed by six formalities: by the assent of the township, of kindred, of neighbours, and of heirs, and by the delivery of gold and of water.—Vol. 2. p. 161.
Parasara.—Giving a sixth part to the king, a twenty-first to deities, and a thirtieth to priests, a husbandman is exempt from all tax incident to agriculture.—Vol. 2. p. 168.
Vyasa.—But at a time of distress, for the support of his household, and particularly for the performance of religious duties, even a single coparcener may give, mortgage, or sell the immovable estate.—Vol. 4. p. 189.
Memo.—On all sides a village or small town, let a space be left for pasture, at breadth four hundred cubits, or three casts of a large stick, and thence that space round a city or considerable town.—Vol. 2. p. 374.

dant, and the revenue nearly stationary, the difference between the original *sist* and the present rent is, in many instances, considerable; so that if a law was published, declaring the *sist* to be what the ryot ought only to pay, the zemindar might be a great sufferer*.

25. With the present mode of adjustment, all parties seem content; the *sist* is the basis of the adjustment, and circumstances of season, determine whether it shall be receded from, or added to, and how. It has been established by law, that a written agreement shall be exchanged between proprietors or renters, and the ryots; the latter, have every security they either wish or expect.

26. I have subjoined, in the Appendix, a complete detail of the internal revenue economy of two villages, to elucidate what has been stated above.

27. From these details of village accounts, referred to in the Appendix, and on a perusal of the examinations of the curnums of the cusbah of Piddapore and of Cuttanoor, it will be observed, that the occupancy of the land of particular villages in the zemindary of Piddapore, is a right vested in the ryots of those villages; it partakes more, however, of what is termed in the Southern Provinces the *pashangary* tenure, in which no sale of the right of occupancy is customary, than of the *ardacarry* tenure, under which the right of occupancy is considered a property transferable, subject to the obligations annexed to the possession of it.

Extracts from REPORT of Mr. THACKERAY on MALABAR, CANARA, and the CEDED DISTRICTS; dated 4th August 1807, as far as relates to the comparative advantages and disadvantages of Ryotwar and Zemindary Settlements as a permanent System.

WHEN the permanent land tax on each estate has been fixed, it is possible to introduce the mootahdary system with some modifications, nearly in the mode suggested in Major Munro's letter of the 9th November 1800. In this case, the government would do to the mootahdars, what the former sovereigns of Canara did to the enaumdars; assign to them the land tax payable from such and such lands, without giving them any interference with the landholders. A commission of 6 per cent. would, perhaps, be sufficient to cover the risk and expense of the mootahdar. Where one magany is large enough to constitute a mootah, it might be made over to the chief man in the magany. Where the maganies were small, two or three might be united; so as to make the mootahs run, from four to five thousand pagodas annual jumma. However, the larger the mootah, the greater the security of the land tax; just as the man who ensures a great many houses or ships, will care less for petty losses, and be less likely to fail; so the great, will be less likely to fail than the small mootahdar. Major Munro's plan appears, in every respect, well adapted to the purpose, except that the commission of 2½ per cent. seems hardly enough. The mootahdar must keep peons, and accountants, and a shroff; he must collect and remit the money to the cutcherry; he must stand all losses, and defray contingent expenses. Six per cent. would be necessary, at least, to enable him to do all this easily. It seems also contrary to the plan which has been introduced elsewhere, to oblige him to pay any increase upon the extension of cultivation. With these exceptions, a mootahdary settlement might be introduced into Canara and Malabar. It would be a financial operation, something like the mortgage or sale of the land tax, and attended with all the advantages and disadvantages of the farming system; except, however, that as the farmers are to be hereditary, they will not be so oppressive as temporary farmers usually are, and who always ruin a country. The chief advantages would be, that the Board of Revenue and the collector, would be relieved from a good deal of trouble, which the detail now occasions; that the collector will be less liable to be sued in court by the landlords, whose property he may distrain, or whose persons he may confine for arrears; that collectors will not be so skilful, nor take so much pains as mootahdars, in the management of the revenues; that all men of talents and experience will look to judicial situations; and that as none, perhaps, but young men, will be found to take collectorships, attended with so much risk and trouble, the business will, perhaps, not be so well conducted; and that suits, and arrears and confusion, will ensue, which the mootahdars would have prevented: that the vexatious interference of circar servants will be precluded; that the people will have greater confidence in the permanency of the tax; that the mootahdars will exert themselves to get the waste land cultivated; that a good deal of the capital of the towns, which is in the hands of soucars and rich merchants, will flow into the country, and produce improvement; that the land tax on each estate having been previously fixed, no interference nor danger can result to the landlords; that the sovereigns of Canara have often assigned the land tax of certain estates or villages to enaumdars, and that they have had rajahs in Malabar, Soondah, and in the southern part of Canara; and that, therefore, the mootahdar system is not entirely inconsistent with former usages; and finally, that it would assimilate the revenue administration of Canara and Malabar, to that of the other provinces.

These are advantages, certainly, which demand attention. However, it may be right to state the disadvantages of such a system. It is impolitic to limit the land revenue of a great

* It is estimated to amount in the whole zemindary, to about — — — Madras Pag^{rs} 40,000.

Documents relative to
Zemindary and Ryot-
war Settlements.

Extracts from Report
of Mr. Thackeray; 4th
August 1807.

great province, especially of one in which there is much waste land; though it may be absolutely necessary to limit the demand on individual estates. It may be expected that a good deal of land may be brought under cultivation in 50 years of our mild government, and be liable to pay a land tax, like those estates now assessed. In the event of war, of the public necessities increasing, the government, under the mootah system, will be prevented from levying an additional and equal land tax. If, in such a case, they lay on two annas in the rupee, as they laid on two shillings in the pound in England, it will fall very heavy on the lands now under cultivation; but be nothing comparatively on those which may hereafter be brought under culture. Government will be forced to double the burthen of those who now pay, to make up for the deficiency on those lands which do not pay the old land tax. This objection, however, applies to the whole country, and has therefore been considered, and refuted. However, I must confess that I see no easy way of raising an additional land revenue from the provinces already settled, in Mootadarry.

Another objection to the mootadarry system, is, the influence and patronage which it gives to the mootahdar, to the diminution of the interest and authority of government. Both Malabar and Canara are very strong wild countries, which have frequently been the theatres of dreadful civil wars and rebellions; and the traveller passing through the country wonders how they are kept in subjection. This objection has been already amply discussed; but it applies with such peculiar force to those two provinces, that I cannot help mentioning how it operates on my mind. Another objection is, that the revenue would not be so secure. The land which pays a light fixed land tax, is the surest pledge for its realization; but when the land tax is transferred to a farmer, the security is weakened; because the pledge is put into his hands, and the money passes through an additional channel. The whole value of the whole lands of a mootah will be a more valuable pledge, than the real, personal, and constructive property, of the mootahdar. Besides, as the situation of the mootahdar is rather an office than a solid estate, the division of it among his sons, according to the Hindoo law, would cramp the efficiency, and weaken the security which government originally expected from the office. This is an argument, generally applicable to mootahdars; but in Canara and Malabar, where the mootahdar would so especially be a farmer of revenue, an hereditary tehsildar, it is particularly applicable to these provinces. This objection has been fully stated before.

The argument in favour of mootahs, that the stock of the towns will flow into the country by the speculations of soucars, is not strong. When a land tax is once fixed, and the people are sure that only a certain known light share of the rent will be taken by government, every man who has spirit and means to speculate in agriculture, will do so. He will not consider whether he (if he improves himself) or the ryot to whom he lends (if he does not mean to improve land himself) pay the land tax direct to government, or through a mootahdar; he will only consider the expense, and the probable profit, and will accordingly turn his attention and his capital, to agriculture or other pursuits, as they may promise advantages. The soucars now lend money upon the security of the lands; even though the land tax be not absolutely fixed. No mootahdar can give them greater security; nor will they be more inclined to lend, nor the ryots more able to borrow, because government have farmed the land tax.

In respect to the objection, that men of abilities will get into the judicial line; I think that good salaries will secure the services of men, sufficiently able to carry on the business of a collectorship.

Respecting the vexation occasioned by the interference of circar servants; it may be easily believed that the heartburning and jealousies which would arise between the mootahdar and his former equals, over whom he would probably show his importance, and disgust, by the insolence of office, would more than counterbalance the vexation occasioned by circar servants.

The easiest, but not the best way of settling these provinces, would be to divide them into mootahs at once; to take an average of the collections of former years, and fixing the jumma on that average, sell the mootahs, without any more ado; as we have done, in the Circars and Baramahl: but in this case, if the land tax were not previously fixed, we should, in reality, give the mootahdar legislative powers, if not confer upon him the actual property in the lands of those who are now, independent proprietors. Such a measure, would be, I should imagine, as unjust as it would be impolitic; indeed, it would be impossible, unless we at least established a rate at which the lands were to be assessed. But even where a rate was fixed, and it were left to the mootahdar to carry it into effect, no body can suppose that he would do it, impartially. The mootahdars, if they were left to assess the land tax, would favour their own friends; relieve the greater part of the burthen on the lower proprietors, and manage in such a way, that their own lands, and those of their friends, should go tax free.

A scene of iniquity, and at all events of altercation, would ensue, which could never be so well settled in court, as it would be prevented in the cutcherry of the collector. If the collector cannot, in the first instance, fairly settle the tax on each estate; there is little hope of its ever being done in court, after every thing has been thrown into confusion, by the altercation of the parties.

As I have sat a long time in a Zillah Court, I may be supposed to know, how difficult it is; what delays ensue, in settling revenue causes. As a collector, a man may settle more, in one day; than as a judge, in a month perhaps. The forms and appeals, occasion a great delay: the simpler and poorer sort would be ruined; the richer and cunning would shield themselves.

Documents relative to
Zemindary and Ryot-
war Settlements.

Extracts from Report
of Mr. Thackeray; 4th
August 1807.

selves behind the ample target of a rejoinder. There is at present no standard, in either Malabar or Canara, which could be prescribed to the mootahdar, as a rule for him to make his sub-assessment. If government fixed his jumma at an average of former years collections, it would be fair that he should be guided by the same rule, in subdividing it among the proprietors; but this latitude would give him an arbitrary power, which government, alone, should exercise. The present proprietors would most likely consider the mootahdars as men put over them, eventually to engross their rights. The settlement of Malabar is not yet made; and there would be ample scope for the arbitrary proceedings of a mootahdar. The settlement of Canara is made annually upon an imaginary settlement of Tippoo, which is at least one lack of pagodas more than the country can pay; and as the collector annually raises or lowers the assessment, according to circumstances, and to the means of the ryots, upon this inadequate standard, his settlement is as arbitrary, as if there was no standard. The assessment is also very unequal in the whole, and in the parts of which it is composed; so that whether the *shist* with a per-centage of the shahrul, or the old standard, be taken as a general rule, the inequality will still exist. The only rule which could be prescribed to the mootahdar would be, a per-centage of the rent or *gueni*; and if government think that the mootahdar could settle the land tax on this principle, better than the collector, I think that they ought to adopt mootahdary in these provinces immediately; but in my humble opinion, the land tax ought to be formed, direct with the landlords, it may be not to cut this gordian knot. If government are resolved to have mootahdars, it may be done hereafter; but to do it at once, would, I should imagine, strike at the root of private property. But if government wish the collector to settle the land tax direct; if they wish to have a just and equal assessment levied; they ought, I think, to encourage and support the collectors, as much as possible. The courts of justice ought not to interfere, until the land tax is fixed, and declared permanent by government. If the collector is checked, or discouraged, his caution will degenerate into timidity. While personal responsibility, and the fear of the courts hang over him, he will, it is true, go on, or alarmed by prosecution, his zeal will damp; but no vigorous exertions, without which the best way he can, so as to avoid being removed; can be expected from him. The poor will pay this kind of land tax cannot be introduced, can be expected from him. The poor will pay more; the rich less, than their share. The cunning will escape; the simple will pay. The chicanery, delay and multiplicity of causes, will prevent the courts from being useful, while they will act in terror, to prevent the collector venturing on measures, which may be highly equitable and expedient. The collector has an immediate interest in protecting the ryots, and there is little danger of his oppressing them; and if he cannot prevent the temporary oppression of the native servants, it is not likely that the courts, will be able. For these reasons, I think that the courts ought to have no interference, ought to take no cognizance of revenue affairs, until the permanent land tax is confirmed: then, indeed, they will be abolutely necessary to defend the rights of the proprietors. There are many such, relating to land, business, in deciding causes between individuals. There are many such, relating to land, which are objects properly cognizable by them; but for the collector to be interrupted in the middle of an intricate settlement, such as I have described, will not only be very inconvenient, but will defeat the plan. The courts have a great deal of business, which even the zeal and industry of the judges cannot entirely keep down; because private property in the soil is not so readily admitted, nor well established, in other zillahs. Indeed the people complain generally of the delay, which seems an unavoidable attendant on the courts of justice. However, every thing ought to be done, to settle the civil suits.

The people of Soondah, Bilghi and Wynaad, complain of the hardship of going below the Ghauts. I should think, that the courts might benefit agriculture, by gradually adopting rules which may facilitate the alienation of land. The registry of all deeds, leases and mortgages would also be proper, for the reasons I have already stated. The Regulation 1802, does this in some measure, it is true; but it may not be sufficiently rigorous. I would have all such deeds invalid, unless registered in some public office. A merchant has a plea for complaint if he is forced to register his transactions; but not, one would think, a landlord, whose property is seen, known, palpable: no one can be mistaken respecting his income; the general value of his estate, and the amount which may be safely advanced upon it. Secrecy does not seem necessary, unless the landlord means to deceive, by a secret alienation, or double mortgage. The courts might also simplify the various deeds, conditions, and gradations of mortgage, lease and sale; and establish certain forms, which would facilitate decisions, and render transactions more certain. The gentlemen in Malabar can do this, the more easily; since they are so well acquainted with the language, customs, agriculture and laws of the country.

The atrocious deeds which were formerly so frequent in Malabar and Canara, are said to be less common. The rebellions of Malabar were not objects of police, but civil wars; which burnt with a raging or smothered flame, ever since the Company got that province: Mr. Baber cannot be too highly commended or rewarded, in my humble opinion, for his zeal, activity; and success, in suppressing the Pyche rebellion, which has cost the lives of a great number of brave officers and troops, and enormous sums of money; all which loss and destruction, must have continued, had not Mr. Baber finished the rebellion by surprising the Rajah.

The Moplah rebellion was suppressed by the patriotism, talents, and activity, of Captain Watson and his Kolkar corps, which has suffered more, and merited more, than perhaps some regular corps. Indeed, considering the strength of the country, the dreadful effects of the climate, and the long impunity; I may say, which the rebels enjoyed; I think that the present tranquil

ments relative to
darry and Ryot-
settlements.

facts from Report
of Mr. Thackeray; 4th
Aug 1807.

tranquil state of the country reflects the highest credit on every person connected with the administration of Malabar. Canara is like Malabar; and has been the scene of frequent rebellion and civil war. It has been quiet since the first year of the Company's government; because Major Munro took proper measures to secure tranquillity when the province was first subdued. Had he not acted, in so prompt and prudent a manner, it would have been the scene of the same confusion which has distracted Malabar, since it came under the Company's government.

The police of Canara has therefore been excellent, as well as that of the Ceded Districts; although travellers may sometimes have waited half an hour for their eggs and milk; and even then, have got stale ones. Considering the former state of these countries, the property and persons of the people are secure. No person, who has conversed with the people of these provinces, can have failed to observe their general opinion on this subject. This good policy arises from the rigorous prosecution of offenders, and from the co-operation of the body of the people, who have been brought to support the civil magistrate. The collectors ought, as has been already proposed, to superintend the police; but, I should think, ought not to be too much burthened, with minute ordinances. If they are distracted with minute regulations, they cannot attend to the more important parts of their duty. The judges would then, be relieved from the vexatious and tedious duty of the criminal department; and would have more time, and a more collected mind, to attend to the decision of civil suits, which is certainly more difficult, and perhaps more important, than enquiring into thefts and robberies. If the decision of civil suits is delayed; property becomes less valuable, and the collection of the revenue, may be impeded*.

The courts in the Ceded Districts have but few causes; which is partly owing to the poverty of the people, and partly to the attention which has been paid by Colonel Munro to the decision of suits. The courts ought to postpone the consideration of causes in which the ryots are concerned, during those months in which they cannot leave their fields, without loss.

So much has been said on the subject of police, that it seems unnecessary to say any thing more on the subject, except to observe, that as far as I could see, the police of Malabar, Canara, and the Ceded Districts, is very well managed; that, considering the former state of the country, that persons and property are secure; and that this happy state of security is owing to the wise arrangements of government, and to the talents and exertions of the gentlemen who now manage those provinces. The few persons with whom I had an opportunity of talking, and the observations I was able to make, convinced me that the people are very well pleased with the administration, although in the Ceded Districts they complain about the bad seasons. If they murmur any where, it arises from ill humour, occasioned by idleness and security. A fine rain would give them employment and good spirits.

On the whole, the situation of the provinces which I have visited, has appeared such as to give me great satisfaction, although I did not stay long enough, nor perhaps take the proper means, to acquire minute information.

It will be found that these provinces, when settled in the way proposed, will be in that situation, which the soundest authors, the greatest political economists, and wisest statesmen, have ever thought best suited to produce general happiness, and the greatest agricultural improvement†. They will be divided among a yeomanry, or great number of small proprietors. I shall not attempt to quote, because those who take the trouble to read my paper have, I dare say, read more, and remember better than I do. However, I cannot help observing, that ancient Egypt, China, and India, under its native princes, Italy, under the ancient system, have been most celebrated for agriculture and great population; and that all these countries, while they flourished, were cultivated by a number of small proprietors, or by small farmers, who paid so light a rent, that they were nearly on the same footing, as proprietors; because their favourable tenures were secured by custom. Italy, which, when conquered by the Romans, was full of people; and cultivation fell off when great citizens engrossed great estates; when rivers, which had formerly divided independent states, became the boundaries of private estates. The Roman is said to have supported his family, on the produce of an acre; two jugera was the allotment to early settlers.

Europe, which was so fertile under the Roman government, became a wilderness, when shared out among the northern chiefs, who conquered the provinces on the fall of the empire. This may be attributed, in some measure, to the destruction of men and stock, during the invasion of the barbarians; but Adam Smith attributes the continued discouragement of agriculture, from the fall of the empire to very late times, to the law of primogeniture and entails, which kept great estates united. The wisest politicians have condemned all laws which tend to fetter the free alienation, and check the division of land. The grandeur of England is in a great degree, to be attributed to the wisdom of Henry VII. whose whole reign was employed in depressing the very great, and raising the very low. The

* There is no immediate necessity for deciding civil suits; and they are sometimes put off, on this account; but the Courts of Circuit come round, and keep the zillah judge so alert about the criminal department, that the zillah judge is apt to become a secondary business. Indeed, it seems as if every thing was to be sacrificed to the execution of the laws respecting thieves and robbers.

† In countries like these, with respect to climate, man-

ners and institutions, the arguments and instances produced by Arthur Young in favour of large farms, in his comparison of French with English husbandry, do not, I think, weaken the force of these, my observations; because I shall show it is a general want of stock, and general poverty, which keeps farms small at present; and the Hindoo institutions will always have a tendency to keep them small, even after stock has accumulated.

The law of ejectment; the evasion of entails; the invention of long leases; the conversion of sub-tenants into sub-proprietors; the emancipation of the smaller landholders from feudal services, which all seem to have been effected between the times of Henry VII. and Charles II. are supposed to be the chief causes of the prosperity of England.

The agriculture of France, and other continental countries, has been confessedly checked, by the laws which enabled the great to keep together vast estates. Where estates are very large, they must be managed, either through the agency of rapacious bailiffs, or leases to farmers. The great landlord is usually a proud noble, an expensive trifler, or an idle esquire; and they are full as likely to be so (and where they exist, are as much so), in India, as in Europe. If such a landlord manages any part of his estate himself, he generally does it badly, and consequently occasions a loss both to himself and to the public; because, the better a farm is managed, the greater the produce, and greater the rent. The farming of gentlemen is a losing concern. In England, indeed, some noblemen and gentlemen of great estates, are not only skillful farmers, but philosophic improvers, who have brought down all the secrets of chemistry to assist mother earth, in performing her task. Where there are such landlords, no doubt the argument does not hold good; but in general, few such men will be found, in great estates, especially in India. They in general, either farm badly through the agency of bailiffs, or they let their land to farmers. Farmers are not so anxious to improve the land, as proprietors. Even long leases do not give a man such an interest in the soil, as actual property. If long leases are allowed to be a great source of improvement, how greatly must actual property excite industry? When a man knows that the land is his own; that his son will succeed to it; that he has no lord, no superior, none to share in the fruits of his industry; that he and his posterity, are to reap the full harvest of his labours; his exertions must be greater than those of the farmer, whose lease expires, in a few years. In India especially, where professions, and that of husbandry, are hereditary; when a man's first duty is to get a son to succeed to his place in society; the hereditary possession of a small estate has every charm that human passions, and Indian prejudices, can inspire. In other provinces (i.e. except in Malabar and Canara) the only landholders are enaumdars, who show the greatest attachment to their enaum lands. The laws and customs which keep great estates together, originated in pride and fear. They were only suited to, and admitted into countries, where the sovereign power was weak. The great improvements in the police, as well as agriculture, of Europe, have chiefly resulted from breaking up those overgrown estates. It may be said, that great estates never existed in India; but the same kind of policy which kept them united so long in Europe, produced poligars, rajahs, and zemindars. Force, official convenience, and defence under weak governments, seem to have produced these monsters in civil society; but as they were all officers of government, or pensioners, or petty princes, they seem neither to have claimed nor exercised the rights of property in the government, nor did they interfere further than to receive the circar rents from the ryots; they affected, and still affect, the style of princes. Where such people existed, it was very proper to keep them quiet, and convert a dangerous chieftain, if possible, into a country gentleman of large estate; but it was in itself, inconsistent with prospects of agricultural improvement. It might be state policy; but it was not of itself, immediately adapted to increase the produce of the land, or the general opulence. To make a petty prince, a great military or police officer, the landlord of an immense tract of country, including towns, and rivers, and forests, and mountains, and roads, might have been prudent, just as war, as expense, as sacrifices of territory, or increase the general prosperity, except indirectly, by securing the state from the opposition, and even rebellion, which those chieftains might have excited. It indeed produced advantage to the country, by limiting the demand of government; but demand may be limited, without creating great landlords, or rather great farmers, of revenue. To convert an hereditary office, a jurisdiction, or military district (an office which, at most could be considered a kind of incorporeal property) into a parcel of land, into absolute partible property in the soil, appears to be doing what the policy of Europe has been labouring for ages, to undo.

It would be equally contrary to that policy, to introduce mootahdars into these provinces with a view to condense property, to unite small and create great estates; except that the policy, which may have justified the measure in the Circars, where those chiefs existed, directly opposes it, in these districts; and that no great advantage, but very great disadvantages, would probably result from so unjust an operation.

Unless the rights of the present proprietors are secured, by a fixed land tax, assessed by government itself, they must fall into vassalage. They will become mere tenants, instead of proprietors; instead of cultivating their own, they will cultivate their masters lands, and according to the usual course of things, will cultivate worse.

Some people may imagine, that mootahdars are better than small proprietors; because large farms are supposed, by some writers and farmers in Europe, to be better than small. But the slightest attention to the subject, convinces one, that this great question, which has employed the pens of theorists, and the ploughs of practical speculators in Europe, is not connected with the subject of mootahdary and ryotwarry*.

Whether

* Arthur Young's precise investigations and deep reasonings apply to the agriculture in England and France; but not to mootahdary and ryotwarry.

Documents relative to
Zemindary and Ryot-
war Settlements.

Extracts from Report
of Mr. Thackeray; 4th
August 1807.

Whether there are mootahdars or not, the same cultivators who have cultivated the earth hitherto, must go on cultivating it, hereafter. The mootahdar is a farmer of revenue; not a farmer of land. He may have some bullocks, and be a ryot himself, too; but as a mootahdar, he can never cultivate, and hardly ever superintend, even the cultivation of his own mootah. He must, and will, let out his land to the present occupants; even though he were not, generally speaking, cultivate with so much success. Therefore, even though he could, and were, to turn them all out, and undertake the cultivation with his own bullocks, slaves, and labourers, had he stock to do it; he would most likely be ruined.

Agriculture has been extended and improved in Europe, since cottagers were turned out of their small farms. I believe, that one good and skilful farmer, with good implements and cattle, and half a dozen able labourers, could do more than an hundred families of idle highland cottagers could do formerly; but this is, because the cottagers in ancient Europe, and now, in some parts of it, were idle, ignorant people, whose farming was bad. They did not make the land produce half what it could, and has since produced, by better management; yet they consumed more, than a few better farmers would require. But the improvement did not result from the mere union of small farms. It arose from turning out ten people, who could produce but little; and putting in one good farmer, whose skill and industry, and stock, enabled him to raise more produce than all the ten could do before, at so much less expense, and therefore to pay so much more rent. These cottagers, were originally slaves, and retainers of the great landlord, and were a very ignorant, idle, turbulent set of people, from whom no great exertions could ever be expected; but the ryots of India are a very different set of men, who have reclaimed waste, and practised husbandry with skill and success, from the most remote period. The mootahdar could not pretend to teach them their business, and instruct them in that noble art, which is their patrimony. The hereditary profession of husbandry, and occupation of certain lands, gives them an hereditary knowledge of the soil and seasons, and proper mode of culture, which no stranger could possess. The mootahdar has no more skill than any of them; and could not, therefore, improve the husbandry by superior knowledge.

Another advantage, usually attributed to great farms; is the scope which a great capital affords. The great farmer may keep certain fields under particular crops and management; he may have fallows and routines of crops; he may reserve his grain, for a good price; he may make every thing turn to account. The great farmer no doubt, in India, as well as in Europe, has great advantages; and is enabled to make a greater profit in proportion to his rent, than the small farmer. About 400 acres in the upper country of India, as well as in Europe, seems the best size.

A farmer for instance, in the Ceded Districts, who pays 200 pagodas per annum, makes a greater profit, and raises a greater produce in proportion to that rent, than the poor farmer who only pays 100 pagodas. However, in this case, the profit of the great farmer will not be more, than the interest of his capital employed in his farm. The poor farmer has no stock of value employed, at least none to signify; while the great farmer has a great many bullocks, a great deal of stock, a good deal of ready money to pay his expenses; all which constitute his stock, and which must be replaced, with a profit. His original stock must be renewed, his annual expenses repaid with interest; so that were the accounts of the great and small farmer fairly balanced, it would most likely be found, that in proportion to the stock, skill, and labour employed, the great farmer had not raised more produce, nor derived a greater profit, than the small farmer. If a farmer has stock sufficient for the field he occupies, his produce and profit will be, in the same proportion, whether his farm be small or great. The earth generally produces, in proportion to the labour and expenses bestowed upon it. The division of labour, so important an advantage in manufactures, has little effect on agriculture. If this is the case in Europe (and the best authors, especially Adam Smith, seem to think so) great capitals can do little in Indian husbandry, by promoting the division of labour; even in Indian manufactures, circumstances render the division of labour almost unnecessary; at least there are few manufactures, in which the division of labour is carried far. If therefore, the division of labour, which does so great things in the manufactures of Europe, is in a great degree unnecessary in the manufactures of India; and if the division of labour does so little in the agriculture of Europe, how shall we expect any great advantage from it, in the husbandry of India? It seems evident indeed, that in Europe, great farmers have improved the breed of cattle, have gone to great expense in manures and improvements. They may do so here too, as they get gradually and naturally be like the great farmers of England, who are like great ship-owners. The one, have in what part, they find employment. It is the same to both, in what parish or take care of it; but to such farmers and ship-owners, the sea and earth are alike indifferent. Perhaps it is farmers of this kind, that are the greatest improvers and breeders of cattle. Their stock and spirit incite them to improve. Here, stock and spirit are in general depressed, by a heavy rent or tax; improvement is therefore slow.

But even did great capitals, lodged with a few, promote improvement, more than the same capital shared among many small farmers; it would not signify, in respect to Canara and Malabar, where they are proprietors, not farmers. I will admit, that had I a large estate, I would rather let it out to a few rich, than to many poor farmers; not so much, because I thought that they could raise a great produce, and pay more rent, as because

because my rent might be more secure. But the question is, whether great proprietors are better than small? and I think it evident, that a number of small proprietors, are better, in every respect, than the same land and capital, in the hands of a few great landlords.

Where a great noble or a great rajah draws the rent, or even great part of it, from a large extent, it enables them to live in leisure and affluence, and to employ many idle servants, and consume many foolish articles of luxury. The whole rent which they draw, goes to feed the idle and unproductive; for, footmen and peons, opera girls, and dancing girls, giving great dinners to country parties, and giving treats to Brahmins, are expenses which bring back nothing. They are all their consumption, and in waste. So it is, if they are consumed, in a great degree, upon worthless domestics, and no reproduction; and their rent is spent in trifling articles of luxury, because they feed those artists, the manufacturers of those trifling articles which they delight in so much; but it were better that such artists received no encouragement, for if they did not, they would be forced to betake themselves to other more useful occupations. Thus, rent enjoyed by great nobles, and great rajahs, is spent on menials and ministers of luxury and ostentation, and the country is doubly impoverished. It is impoverished, by being obliged to support this swarm of drones; it is impoverished, by having so many hands withdrawn from useful labours. Keeping 5,000 of these idle hands, is as great a burthen as keeping 5,000 soldiers. Many of our provinces groan under this burthen. The landlords rent in the Northern circars is divided between the government and the zemindars. The government expends a great part of this rent in supporting the judicial, revenue, and military establishments; but besides, the country supports an host of rajahs, with all their dependant relations, Brahmins, peons, elephants, chobdars, and servants. They are supposed to render an equivalent, by their skilful management, and clever arrangements respecting the landed property of which they are termed proprietors; but did their share of the rent, be it great or small; did the sums which are idly expended or hoarded by them, go at once to the tribe of husbandmen, the ryots; how great an increase of general comfort, agricultural stock, and improvement, would ensue. I do not imagine that it can ever go to them, now. It will enable the rajah to keep an elephant, perhaps, if he had none before; or half a dozen, where he had but one before; but it will not go to increase the stock of the ryots. The rajah will, that end of the chapter, get as much from them as ever. It must be always kept in mind, that remissions granted to ryots, are like money lent out, at interest; they must come back, with a profit. Where the rent goes to a small proprietor, it is immediately added to the agricultural stock; applied to the improvement of the land; to the support of productive industry. It is the great advantage of small estates, (by small, I mean such as can be managed, by their owners) that the rent is not diverted from the land. I have attempted to trace the expenditure of the rent drawn by great landlords. I will try to show, how it will most probably be disposed of, by a small proprietor.

The farmer pays his rent, the net produce of the land, to the great landlord from whom he rents, and begins his next year's cultivation with the same, or at least with but a small increase, of stock. The rent would be spent by the landlord, and would not in general be added to the agricultural stock, not, at least, until the ostentatious or frivolous wants of the great landlord had been supplied. But the proprietor (were this farmer converted into a proprietor of the same land for instance) would keep the rent himself, and dispose of it according to his disposition. Frugality and moderation are, in general, among a set of men who have been celebrated in all ages and nations for them, than among the great, who are notorious for the contrary vices.

If a small proprietor is very frugal, he will save the whole landlord's rent, not spend one farthing on his personal expenses, but invest it in that kind of stock which he considers most profitable and secure; and his situation, agricultural stock will be the most obvious. He will, therefore, apply the landlord's rent to the purchase of more bullocks, if he wants them; he will plant a few trees; he will give his land a better manuring, or clear a field of waste; knowing the certain profits which must arise from his secure possession of the land, he will most likely expend all the rent upon his land, as far as it is susceptible of improvement. If he has saved more than he can readily and probably employ, in increasing his stock, or improving his estate, he will lend it to some others, to employ in the same way; for a man of his turn will not lend to a spendthrift.

If the proprietor should not be quite so frugal, or rather so penurious, as the one I have described, he will expend part of the landlord's rent, in wearing a good cloth, in purchasing toys for his children; he will marry his daughter, and thus get rid of half his stock, in a way which tends to general advantage; because, the wants and enjoyments of a man of his moderate circumstances, are not luxurious nor ostentatious; he encourages and employs manufacturers of articles of necessity. The half of the rent which such a man may save, will be vested in agricultural stock, or in the improvement of land; or if his estate and stock are not susceptible of improvement, will be lent out to some other, who may want it. The generality of small proprietors will be of this way of thinking, and will most likely act in this way.

If the small proprietor be idle and extravagant, he will no doubt spend the whole rent in personal gratification; and this habit will at last ruin him; and force him to sell his land to some thrifty proprietor, such as I at first described, who will take better care of it. But

Documents relative to
Zemindary and Ryot-
war Settlements.

Extracts from Report
of Mr. Thackeray; 4th
August 1807.

But among small proprietors whose moderate circumstances oblige them to habitual economy, such spendthrifts will seldom be found. Circumstances form habits; and small estates, would form frugal swains.

Here are three probable results from the different dispositions of three small proprietors, whose estates were just large enough to employ their skill and stock; and the farmers' profit and wages of labour on which, would be sufficient to support them, as tenants.

If the estate be much larger than the small proprietor can manage, from want of stock, he will let part, and apply the rent to the accumulation of stock, which will soon enable him to cultivate the whole himself; or if it be too large to be managed by one person, he must continue to let part, until the Hindoo law of succession, or other event, may cause a division and diminution of it.

If the estate be very small (so much so, that the wages of labour, profit of stock and reward of skill, be not sufficient to support the proprietor) he must, whether he be prodigal or frugal, break in upon the rent, and endeavour, by great frugality and industry, to improve his land and his condition.

If he has bad luck, and can go on no longer, he must, like poor proprietors, poor tradesmen and poor farmers in all countries, sell his land and stock, and turn labourer; but while a man has a spot of his own, to labour upon, nothing but very great imprudence, or unusual misfortune, can reduce him so low. The climate in Malabar and Canara will generally secure him from the misfortunes which usually ruin farmers, in other parts of India, bad seasons; and it may be expected that his habits of frugality and prudence, which all small proprietors, and especially Indian proprietors have, will generally preserve him from the bad effects of folly and extravagance. Although the ryots are liberal, if not profuse; they care little about money; because, accustomed to pay the circar, and because an industrious ryot can always borrow; he can always pledge his labours, mortgage his skill in husbandry, and borrow money. His industry is a stock which seldom fails; he has therefore credit. But this is no reason for drawing a heavy rent from him. His charity is great, and in most parts of the country, a certain proportion of his profit is supposed to be expended in charity; and an allowance is accordingly made: but charity begins at home, and he will take care of himself; and not to expend his whole profit, when he has the means and the incitement to increase his stock, and add to his own comforts.

If great landlords are better than small, on account of the capital, government must be the best of all; because no individual, however wealthy, can vie with government in point of capital, nor will any individual be more inclined, or better able, to promote extensive plans of improvement. But it is confessed on all sides, that any thing is better than to have government, the landlord; and by the same reasoning, it would appear, that as a great landlord is better than the greater sovereign; so the small proprietor is better than the great landlord. The economy, attention, and intimate knowledge of the soil, its capability, the proper mode of culture, are much greater advantages in husbandry, especially Indian husbandry, than a great capital. Where there are tanks, indeed, a capital is necessary; but government must superintend great tanks at all times. But in Canara and Malabar the small proprietor will pick up every stone, root out every weed which can stand in the way of, or draw nourishment from, a plant; he will cut away the sides of hills; he will dig manure, turn the soil, plant a cocoa nut here, a pepper vine or pumpkin there, as petty convenience may suggest; he will bestow on his little spot, all that minute labour and attention which is so important in Indian husbandry, and especially in Malabar and Canara. Each man lives on his estate; and the enclosures, the neatness of the culture of each small spot, show the attention with which the proprietor improves, I may say embellishes, his little ground. In the vicinity of great towns on the Malabar coast, where there is a good market, and property is secure, the estate of each proprietor is enclosed with high banks formed at a great expense; and all within this mud boundary, shows that every inch has experienced the care of its master. I never saw so much neatness, attention, and enclosure, in the neighbourhood of our largest towns, on this side the peninsula. I have, indeed, sometimes seen fields enclosed with brigs, as the crops were rising; and in the Cedet Districts, particularly, the remains of milk hedge enclosures, for a long way round the village, showing former prosperity. These enclosures, however, generally surround the enaum lands of the village officers, and are consequently private property; but I never went far, without seeing spaces overrun with grass between the field and the road; sometimes, great clumps of bushes and long grass, in the middle of a field; sometimes, a solitary field, overrun with bushes, although as fit for cultivation, as the cultivated fields which surrounded it; all these marks of slovenly husbandry, show that it is circar land, not private property; that the land is cultivated by poor farmers, not by proprietors.

But to return to the question of great and small farmers, or great and small estates: for the next argument I shall use, will apply to both. It will be found, that all over India, it is want of stock, not want of land, that keeps down improvement. Indeed, it appears so absurd to discuss the question of great and small farms, in a country where farms must be small, because farmers are poor, that I do it merely to convince people who may suppose that it applies to India.

It neither applies to Indian husbandry, nor to zemindars and mootahdars; for, though I have indulged myself in arguing against great landlords, yet zemindars are never, either great landlords or great farmers. Few zemindars in India, have ten bullocks employed in cultivation. I beg every man who takes the trouble to read my paper, will remember this all through—the Zemindar is merely a farmer of Revenue; not of Land.

Documents relative to
Zemindary and Ryot-
war Settlements.

Extracts from Report
of Mr. Thackeray; 4th
August 1807.

In Canara, the proprietors have not capital to manage their estates, small as they are; they are obliged to let out part, though they admit, what is evident, that it would be more profitable to keep them, in their own hands. They now keep as much as they can, and if they had stock, they would keep more; so that, it would seem, that the estates, small as they are, are already too great, in some instances; and that a further division and diminution, rather than an union of estates, would promote improvement. It is the general want of stock, rather than an improper distribution of the little there is, which keeps down the improvement. A light land tax in Canara and Malabar, is the only thing to increase the stock of the country; to make those who are now thriving proprietors, opulent; and those who are now poor, thriving. In other provinces, a light assessment, which shall leave to the farmers a share of landlord's rent, will have the same effects. But collecting the rent through the medium of an hereditary bailiff, such as the mootahdar, who seldom has half a dozen bullocks of his own; who is a mere farmer of revenue, can do no good to the country, by increasing agricultural stock. If indeed, the sunnud of permanent possession, Milkuit Istimrar, had a magic operation; if it at once doubled the agricultural stock of the country, it would be far superior to the philosopher's stone; and I should acquiesce in its immediate and general introduction into these provinces; but no person will mistake so far as to believe, that we can create property, by a stroke of the pen; without making some sacrifice. We must either give up a share of the advantages now drawn by government, or we must transfer individual rights, to do any material benefit to the mootahdar. If we set up a mootahdar, he must be raised either, at the expense of government, or of the ryots. If it be done at the expense of government, the capital of the country will be increased, in proportion to the sacrifice made by government. If it be done, at the expense of the ryots, the general stock and property may be in some measure transferred, but not generally increased.

In Malabar and Canara, where there are no tanks, I do not see how great capitals could be employed, even though we could make them. Some expense is incurred by damming up rivers to prevent their flooding, or to preserve their water for cultivation. This expense should be considered, and deducted from the rental of the estates in which it is usually incurred. The land tax will consequently be lighter. Stock may be expended, in planting gardens in particular situations; but of all kinds of husbandry, gardening is best managed by a small proprietor. The minute attention, local knowledge, and petty hand work, which a garden requires, can be given much better by a small proprietor, than by any other person. The same cause which makes the labour of hired labourers cheaper and more efficient than that of slaves, makes the exertions of the farmer still more efficient than those of the labourer, and the proprietor's labours again more efficient than those of the farmer. The more their interest is concerned, the harder they work; and with the greater effect is their labour applied, whether it be that of the head or of the hand.

The issue of tuccavy in Malabar is not usual, though it is in Canara and the other provinces. But there it would become unnecessary, if the proprietors were not in some cases over-burthened with the land tax. But if the old custom of receiving tuccavy should still make the people expect it, I see no good reason why government should not assist its poorer subjects, with an occasional loan. The issue of tuccavy does not prove that great farms are necessary, that mootahs are great farms on great estates, and therefore better than small. It only proves that there is but little stock in the country; that poor men have no money, and must either borrow or beg; that the assessment is too high; for if the land tax or rent of a poor ryot, who is forced to take tuccavy, was lowered, his private rent, which he himself keeps, would be increased, so that he could do without tuccavy. It cannot be said of such a man, that he would spend any remission of rent in extravagant pleasure, not save it to carry on his cultivation; for the collector is satisfied with his industry and frugality, before he trusts him with an advance of tuccavy; and the same honesty and frugality which gives him credit to borrow of the circar, would make him apply his increased share of the rent, to the accumulation of stock. Where the land is private property, and the proprietor draws a good share of the rent, the issue of tuccavy is not absolutely necessary, because he could always borrow of an individual on the security of his land, as a great many landholders and ryots now do; but even though he can borrow of an individual, he will sooner apply for tuccavy, because there is no interest to pay. As government are interested about the ease of the people, and always have a few thousand pagodas lying idle in the cash chest; and as they must have collectors and accountants, whether they advance it or no; and as such collectors and accountants have hitherto safely transacted the business relating to tuccavy; I see no reason why government should refuse a loan to its poor subjects, when they have money lying idle in their cash chest. I fancy, that some of the petty princes, and even the great king of Prussia, did not think this piece of policy beneath them in Europe.

I have said a good deal about great and small farms and estates, not because it relates to the question of ryotwar and mootawar, but because, from the inaccuracy of the English language, the term, farm, applies to farmers of revenue, and farmers of land. One of our chief faults in India, is the considering things according to their English terms, which are indeed ambiguous, as applied to English affairs; but when applied to Indian concerns, are sometimes unintelligible. A farm in some of our regulations, seems to be judged of by the same rules, whether it be a farm of land, or a farm of revenue. The arguments applicable to a farm of land, are used in respect to a farm of revenue; those applicable to

Extracts from Report
of Mr. Thackeray; 4th
August 1807.

As we generally see Indian affairs with English eyes; and carry European notions into Indian practice; it may be necessary to say a little respecting the gradation of ranks, or in other words, the inequality of condition, which is supposed by some to be necessary in a well-ordered society, and may be urged as an argument against the general distribution of land, among a great number of small proprietors. Our veneration for wealth is very proper, perhaps, because it tends to the security of property; but sometimes we seem to carry it so far, as to imagine that opulent men enrich society, instead of society enriching them. When a man has acquired wealth by superior industry, or talents, or good fortune, or when his ancestors have acquired it, his wealth entitles him to respect. It is the great end of civil compact, to secure it to him. Were it not secure, industry would not only be damped; but a general confusion would take place. This is all evident; but for us, to set about a scheme to make a certain set rich, at the expense of the public, with a view to public benefit, is to commit injustice, without obtaining any equivalent advantage; and the least evil it will occasion, will be the hastening perhaps the chief evil of opulence, the inequality of conditions; for though the rich and great, especially in the East, sometimes imagine that their wealth and grandeur promote the public prosperity, yet it will be found, without a very close enquiry, that this inequality of condition is an evil, although a very necessary evil, which always accompanies, and is therefore by superficial observers thought to be the cause of national prosperity: but although it be like some other evils, the constant companion of opulence, it is still an evil both in India and Europe. If one rich man engrosses many of the good things of life, many poor must go, without them. One fat rajah supposes fifty-two ryots. These inequalities are the consequence of opulence, and are on the whole, evils, which will follow of themselves, as far as the customs of the Hindoos allow them. We need not hasten them. If any of the landed proprietors of Canara, or Malabar, and the rest of the Peninsula (if we make them all landlords) should by industry and good fortune increase their estates, so much the better. I heartily wish they may. I should never propose an Agrarian law. I would never interfere with their estates, acquired in this natural and gradual manner; but when we are settling a country, we must not try to introduce inequalities, by positive regulations; we must let them all start fair; and leave the rest to fortune, and their own industry. If any become rich, buy land, and raise a great estate, it will probably be divided at their decease, and as many more estates as there are heirs, will spring up from the ashes of the rich old man; but the generality will remain more nearly on an equality, than in most other countries; because the climate of Malabar and Canara yield a surer harvest than in other countries, and because their industry and parsimony are nearly the same.

This equality of condition, in respect to wealth in land; this general distribution of the soil among a yeomanry, therefore, if it be not most adapted to agricultural improvement, is best adapted to attain improvement, in the state of property, manners and institutions, which prevail in India; and it will be found still more adapted to the situation of the country, governed by a few strangers, where pride, high ideas, and ambitious thoughts, must be stifled. It is very proper, that in England, a good share of the produce of the earth should be appropriated to support certain families in affluence, to produce senators, sages, and heroes for the service and defence of the state, or, in other words, that great part of the rent should go to an opulent nobility and gentry, who are to serve their country in parliament, in the army and navy, in the departments of science and liberal professions. The leisure, independence, and high ideas, which the enjoyment of this rent affords, has enabled them to raise Britain to the pinnacle of glory. Long may they enjoy it;—but in India, that haughty spirit, independence, and deep thought, which the possession of great wealth sometimes gives, ought to be suppressed. They are directly adverse to our power and interest. The nature of things, the past experience of all governments, renders it unnecessary to enlarge on this subject. We do not want generals, statesmen, and legislators; we want industrious husbandmen. If we wanted rank, restless and ambitious spirits, there are enough of them in Malabar, to supply the whole peninsula; but these people, are at least an incumbrance, if nothing worse; they can never do good, and at all events, consume a good deal, without rendering any equivalent service to the public. We must therefore avoid the creation of more; though we submit to the necessity of supporting those who now are.

Considered politically therefore, the small proprietors, who are the main support of the British empire, are the main support of the British empire, and because their industry

Considered politically therefore, the general distribution of land, among a number of small proprietors, who cannot easily combine against government, is an object of importance. The power and patronage, and receipt of the circular rent, will always render zemindars formidable, but more or less so, according to the military strength and reputation of the government. It is difficult to foresee, what may happen in the course of a few years; and it is our interest to retain in our own hands, as much power and influence as is consistent with the preservation of the rights of the people. By retaining the administration of the revenues in our own hands, we maintain our communication and immediate connection with the people at large. We keep in our own hands, the means of obtaining information, the knowledge on which alone the resources of the country can be drawn out; the policy administered with effect; and perhaps the body of the proprietors secured in their possessions.

Our

**Documents relative to
Zemindari and Ryot-
war Settlements.**

Extracts from Report
of Mr. Thackeray; 4th
August 1807.

Our first object is to govern India; and then, to govern it well;—and in these provinces, it would seem that both these objects, a strong government, and the security of private rights, would be attained, by a settlement such as I have proposed.

The general distribution of land among a great number of small proprietors, will also contribute to the general happiness of the people. I say happiness, because it is our duty to consider the happiness of the mild, industrious race, which Providence has placed under the British government, before revenue or any other objects. The domestic happiness, the independence, and pleasure of a country life, which the distribution of landed property alone can confer on the multitude, makes this far superior to any system. It may be considered an Utopia by some; however, I think that government can and ought to extend this happy system to these provinces. The people of this country are peculiarly adapted to thrive, as small proprietors. All their customs, opinions and virtues, are suited to this sort of life, and adapted to make them succeed in it. No people are fonder of a house, ground, and place of their own, of their families, of fame among their equals, of their hereditary occupations, and of the profession of agriculture, than the Hindoos. Had they a field for a display of the industry which these feelings would excite, this great country would have a different appearance.

The ryots are laborious, and in some respects, parsimonious, inherit their skill and attachment to husbandry. We sometimes, especially those among us who know least of them, affect a contempt for the natives; they are indeed, objects of pity, if our contempt for their character, suggests ideas of arbitrary government; but considered as husbandmen, for the character, suggests ideas of arbitrary government; but considered as husbandmen, who have understood and carried to perfection that primeval business of man (the cultivation of the earth) for thousands of years, they are very respectable. A few centuries ago, the peasantry of England, and even now, the peasantry in many parts of Europe, are considered as inferior beings by their proud masters, the great landholders, (the zemindars) who urged their idleness, ignorance, and brutality, as a reason for keeping them in vassalage. Some great philosophers have affected to attribute to them indolence, not to be excited by any inducement; want of mental and bodily strength, which fitted them only for slavery to the people of hot climates.

for slavery to the people of hot climates.

They attributed to climate, what is rather owing to the nature of the country, open and subject to invasion, than to the natural character of the people. It would be impertinent to show that the people of hot countries have been conquerors, sages, and statesmen, merely to prove that the ryots are capable of becoming independent proprietors; but I cannot do this without observing, that Europe, now so industrious, when abused by petty tyrants, distracted by civil wars, and invaded by barbarians, was worse cultivated than this country perhaps ever was, since the days of Menu, who is said to be Minos; and that is carrying their cultivation far enough into antiquity.—The farmers of Europe seem to have been far less skilful, industrious, and respectable, for many centuries, than those who have survived the calamities which have now for so many years, been heaped upon these provinces. The people of India cannot be accused of neglecting their own interest; we see instances of industry and parsimony, which Jews might boast of. The people of the towns in which property is secured by courts of justice, take as much pains, run as great risks, and succeed as well as any people in the world, in acquiring property. It would be monstrous in us to lay it down as a rule, that they must be stimulated to industry by an heavy assessment; driven like slaves, not led like men by a sense of interest; that they are incapable of acquiring property, and must be urged by a heavy rent, and then justify our rule, by a quotation from Montesquieu or Aristotle, that the natives of hot countries are only fitted for slavery. Several wise statesmen and fine scholars have thought otherwise, when they knew their language, works, and qualities. Their superstition may be lamented; but it is the superstition of government, not of the people, that ruins or depresses national prosperity; the same desire of gain, the same self-interest, which urges Jews, and Turks, and Christians, will stimulate their industry. The Moors of Spain were, and the Moplas of Malabar are, a most industrious people; the Turks of Europe, the Moormen of the Carnatic, are a most lazy people;—yet they are of the same religion. The Hindoos, who formerly embellished, were a different set from those who now vegetate in many parts of this country; whether they worship domestic devils, as they do in Camara, or big-bellied gods, like Guenies, or monkey-gods, as Hanoomar, they will attend to their own interest, as soon as security and property are bestowed upon them. The innocent polytheism of the vulgar Hindoo, the sublime metaphysical system of the Bramins, encourage morality, marriage, and the domestic virtues, which produce population and opulence. The same kind of superstition promoted the agriculture and population of ancient Egypt, and China and India. Those sages, whose works are read in our schools, whose books, in a great measure, form the minds of our statesmen, learnt their wisdom from India and Egypt. We judge of the high-spirited rajah, the ferocious poligar, the metaphysical Achari, the long-headed Nizam Shahi accountant, the industrious ryot, and ingenious artificer, from those wretches who are introduced to our first acquaintance, at Madras. The natives have clear heads, powers of application and perseverance, in a greater degree than Europeans relaxed in India; and those are qualities peculiarly suited to business, and calculated to produce individual and general opulence. Our superiority is more acquired, than natural. When they were a polished people, we, in Britain, were savages. The Romans would have thought the people on the banks of the Ganges far superior to those on the Thames: those golden days may return, if we take the proper measures; and we may derive the ultimate advantages. I have been led to this digression on the Hindoos, from observing

Sic in orig.

Documents relative to
Zemindarry and Ryot-
war Settlements.

Extracts from Report
of Mr. Thackeray, 4th
August 1807.

observing how common it is for us to undervalue their virtues, and exaggerate their vices.

In whatever way it be done, the settlement ought to be moderate; as long as the people are not oppressed with a heavy land-tax, it little signifies how it be collected. Whether a light land revenue be collected through the medium of collectors, or mootahdars, the country will thrive; but no systems, no cookery, can make a heavy land revenue easy; and under any system, a light land revenue will produce improvement and prosperity. This is a truth, which every enquiry I could make, only serves to confirm.

Having now, I think, said enough respecting these sister provinces, Canara and Malabar, I shall proceed to the Ceded Districts, and begin with some general observations on the revenue systems, which have hitherto prevailed in this peninsula.

So much has already been written respecting the provinces of Malabar and Canara, by people of greater abilities, and more local experience, than myself, that I am loth to treat a subject, already so much better discussed than I can possibly do it; I have gleaned what little they seem to have left, and have compared and considered their opinions wherever I found it convenient.

All this Peninsula, it may be said, except, perhaps, only Canara, Malabar, and a few other provinces, has exhibited, from time immemorial, but one system of land revenue. The land has been considered the property of the circar and the ryots; the interest in the soil has been divided between these two, but the ryots have possessed little more interest than that of being hereditary tenants. If any persons have a claim to participate with government in the property in the soil, it is the ryots; the men who originally reclaimed and cultivated the lands. The country is divided into villages; a village, geographically, is a tract of country, comprizing some thousand acres of waste and arable lands. Considered politically, it is a little republic, or rather corporation, having its municipal officers, and corporate artificers; its boundaries are hardly ever altered. There it stands for centuries, and though occasionally injured, or even desolated, by war or famine, the same name, boundaries, intestes, and perhaps even families, remain the hereditary tenants of the land for centuries.

The government collects the rent of the village from the farmers who cultivate it. Some of these farmers, have a thousand, but generally less, often under a hundred acres. There seem to have been, at all times, three temporary modes in which government collected its rent, and one permanent one, which we have introduced. Of the three temporary modes, the first is the *ryotwar-kulwar*, or individual settlement; the second is the *mouzarwar-gangana*, or village settlement; the third, the *ijurah*, or farm of several villages. These are temporary. The fourth, is the *mootahdarry*, or permanent settlement, introduced by us.

Under the ryotwar settlement, where government is supposed to settle and collect the rent from each farmer, the ryots usually, under native governments, pay a rack-rent; at least so heavy a rent, that at the end of the year, they are little better, if not worse, than they were at the beginning. Under the Company's government, the whole landlord's rent, that is, the whole net produce, is usually paid by the ryots. In the zemindarry countries, the ryots did not pay so much perhaps to the circar; but they paid a great deal in *gram-kirch*, or village expenditure. This is considered by some persons to be usually an indulgence; but it has every where been carried such lengths, that it in reality became a fraud on government, by a deduction or an oppression on the ryot, by an addition to the rent.

In districts under the immediate management of able collectors, this expenditure took place, in a smaller degree; not more, than 5 or 6 per cent. perhaps. In the Circars and other unsurveyed districts it might, and perhaps now exceeds 10 per cent. In Polaveram, I remember, the private expenditure exceeded the public rent. In the Ceded Districts, there is, probably, but little private expenditure: but whether it was brought to account in revenue, or privately expended, it was all the same to the ryot; since the revenue and village servants, took care at any rate, to get full rent out of him. The government however, suffers by this clandestine expenditure, not so much perhaps on account of the actual loss sustained, as because, as it is kept in ignorance of the real resources and expenses of the state; it is supposed that the revenues are collected in one province much cheaper than in another, and government is sometimes apt to blame the most frugal collector as extravagant, because he has been more vigilant or candid than others, in having every thing publicly brought to account. I formerly thought, that by a proper investigation into unauthorized collections and disbursements, that a considerable sum, which is now spent in this way, might be partly added to circar rent, partly remitted to the ryots in the Northern circars; but that is now impossible. When the revenue administration is vigorous, sometimes enormous, as I have said; when it is weak, they are heavy and frequent, private assessments are instanced in the case of Polaveram. This is one strong reason to wish that the courts had no interference till the permanent settlement was made, and that the courts had the controul of the collector. Any regulations checking collectors in this respect, seem means of stopping private collections, unless the curnums be kept under the collector.—To return from this digression, to the rent of the ryot; it is evident that in a country, where stock and population are at a low ebb, a greater share of the produce should go to the ryot, to encourage agriculture. In some parts of the Company's country, he may perhaps keep

Documents relative to
Zemindarry and Ryot-
war Settlements.

Extracts from Report
of Mr. Thackeray, 4th
August 1807.

ten or even twenty per cent. of the landlord's rent*; but very seldom so much of the rent sticks to the land; and if bad seasons, during which the ryot can raise no produce at all, be taken into the account, it will perhaps be generally found, that he pays the full landlord's rent. Even though the rent of bad seasons be remitted, the ryot still loses by them, because he must subsist himself and his stock in idleness, upon the profits of former years.

In many places, the trouble and difficulty of settling with each farmer, induced the officers of government to let out the lands of the whole village in a lump to a farmer, who again subletted each field, and settled with each ryot; or to the community of the village, who settled among themselves the amount of their respective rent. The farmer might be partial in distributing the rent of the whole village among the ryots; but they generally settled it among themselves, pretty fairly.

This custom, for the village community to farm the whole village for a certain sum, is common in the Circars; and seems the best mode of management they have there. The zemindars frequently let whole villages in this manner, to the village community, and now sometimes for a term of years. This is the system upon which our permanent settlement should be founded. We ought to make a permanent settlement with the whole inhabitants, for the whole lands of the village.

In some cases, neither individual nor village settlements were resorted to. The circar or zemindar, farmed out tracts, comprizing several villages, for one or more years, to great farmers, frequently unconnected with the land; they were often soucars, who had advanced money to the circar, or persons whose profession it was to live by concerns of this kind, and who were like revenue servants, except that their services were compensated by the profits of a farm, instead of wages. The zemindars themselves, were farmers of this description; for their leases were generally annual, and the rent was liable to increase, at the renewal of the cowl.

They were generally more attentive indeed to the interests of the country, than mere farmers; because, as government generally continued them, or were unable to remove them from their situations, they considered themselves more interested in the prosperity of the country. Under the great zemindars this practice will always continue, perhaps because the cheapest way of managing large tracts of country, in size, and other circumstances, more like principalities than private estates. Such zemindars, if they do not farm out in this mode, usually have tehsildars, on the footing of those in the Company's own districts. In some cases, the men who were tehsildars under the collector, remained in the same situation, when the country was made over to the zemindar.

On such large estates, therefore, it would seem improbable that the ryot will derive any benefit from the permanent settlement, any further than that as he is free to remove his stock, and labour to another zemindar, he will probably do so, unless he is well treated. The court is a check also to exactions of the amildars and farmers.

These three, seem to be the only systems which have ever been adopted, previous to the permanent settlement; and under none of them, did the country rapidly improve. This slow advance to improvement was owing to two causes, high rent, and annual settlements. These are the real causes of the general depression of agriculture; and while they exist, no great improvement can be expected. The government, seeing the evils of these temporary settlements, with a view to remedy them, introduced the permanent, or mootahdary settlement, which, in case of zemindars, who were in actual possession at the time of the settlement, seems to admit of little objection: but when the country was divided into mootahs and sold, it may be urged against this system, that it was an ingenious attempt to confer advantages without making sacrifices; that it was an attempt to create property, without rent. It is said by the enemies of this system, that it did not constitute private property in the soil; for that government merely farmed out the landlord's rent to certain contractors, who undertook to collect and pay it regularly, for a certain commission; that the government share of the produce derivable from the waste lands and some sundry advantages, were, it is true, ceded to the mootahdar; but that government were determined to get a compensation for these advantages, which they transferred; so they sold the mootahs; that the price at which they were sold, might be considered high to the farmer who bought, but low in respect to government which sold; because the waste, the chief advantage disposed of, is like bales in the company's godown, when there is no demand in the market. In such a case, it may happen that no private merchant can afford to give the Company's price; but still it may not be worth their while to sell for less, because they have perhaps better means of keeping and disposing of them, than any individual. The sum was therefore inadequate to the Company, but very heavy to the purchaser, and must, at all events, have diminished his means of improving his new purchase. Some sensible natives who have had concern in mootahs, seem situations under our and under native governments, and have had concern in mootahs, seem at a loss to understand the policy of selling the mootahs, which they say gives rise to such a scene of gambling that ruins many individuals, and must occasion a loss to agriculture. Low people, shopkeepers, gomastahs and others, often borrow, clubbing their credit together and pledging the future profits of the mootahs, for the security of the loan: this money so borrowed, they pay to government, as muzzerranah, or purchase money, and are obliged to strain every nerve to repay their creditors. The natives are at a loss to guess what we would

* Note.—Where this is the case, the land becomes sales; government get something for permitting the farmer to hold it.

Documents relative to
Zemindarry and Ryot-
war Settlements.

Extracts from Report
of Mr. Thackeray; 4th
August 1807.

be at. Government used formerly, to find it their interest to issue tuckavy, but now on a sudden, without any apparent increase of stock, they not only refuse tuckavy, but (say the natives) by a gambling scheme, drain great part of the ready money, out of the hands of those very persons, to whom they had entrusted the lands, in order to improve them, by increased industry and capital.

Whatever system is adopted, let us not sell the mootahs. This bargain we termed, the permanent settlement; but it was in reality, a contract, an insurance, a farm; it was like a young landlord (say the opposers to this system) who to save trouble, or ease himself of a burthen which he could not support, exchanged the solid property in his estate, for a sum of money paid down, and a rent charge, or annuity secured upon the land. In such a case, the new purchaser might manage better than the first proprietor, and the estate might be improved; so far the public, and even the first proprietor too might benefit; because as he was untried, he had to manage his estate himself, his rent might have been less secure, than his annuity, but every one would condemn the laziness which prompted, or the inefficiency which made such a bargain advantageous to the landlord.

The necessities of government, it would appear, obliged them to reserve the whole landlord's rent; their supposed incapacity to manage, made them exchange their solid property for a rent charge secured on the land, that is, on the rent payable by the ryots. But the government did not transfer the actual property in the soil to the mootahdars, and at once make them landlords; because they kept as much rent as they could, and only remitted so much, as seemed absolutely necessary to ensure the realization of it. The price at which the mootahs were sold, shows that the property disposed of, was not valuable: the Salem mootahs originally sold for 19 per cent. on the annual jumma. What kind of an estate is that which sells for 19 per cent. of the land tax, for one year. In England, where the rental is £.2,000. the land-tax at 4 shillings in the pound is £.400.: what would be said to a man who sold such an estate for £.76.; which is 19 per cent. on £.400. But the land-tax of England, in many cases is not in reality sixpence in the pound; so that the estate in England is a very different thing from the mootah in India; as different as a farm is from an estate*.

The per-centage drawn by the mootahdar, is a commission to ensure him against losses, and to compensate for his trouble and skill of superintendence. Until the net produce of the mootah is nearly doubled, there will be no landlord's rent for the mootahdar. When it is doubled, the mootahdar will pay half to government, and keep half himself, as rent. This increase, may not take place these fifty years, and until it takes place, the mootahdar cannot be a landlord, properly speaking, because he will not enjoy half the rent, but the net produce; the rent must be trebled before the ryots can possibly become small proprietors, and draw a share of the rent. The first increase, must certainly go to the mootahdars, to give them a rent; and even though the net produce be trebled, it is not likely that the second increase will go to the ryots, to give them a landlord's rent.

The mootahdar cannot alienate land, he cannot even legally let land for a term of years at less than the customary rent; because, did the law allow him to do so, he might clandestinely transfer the pledge which government must always keep, as security for the due performance of his engagements to them. The rents of the lands are the security for the government demand; and they cannot be alienated. The ryot has, therefore, no chance of ever becoming a small proprietor, in the way in which free tenants and villagers became their present dependent state under mootahdars, and render their situation very different from that of the tenants in Europe, who have become freeholders. They become freeholders or copyholders in Europe, by encroachments upon the landlords, or by improving their lands to such a degree, that the old service or fee, or rent, which still continued the same, became trifling in comparison to the net produce raised on the land, and which became the copyholder's rent, and gave him so great an interest in the land, that he became the actual proprietor. But here, the government, by drawing the rent which is now the full landlord's rent, will prevent the ryot from raising a rent for himself by improvement, and will oblige him to interfere by laws, to prevent the alienation of rent from the mootahdar, who is answerable for his rent. The government must oblige the mootahdar to keep the rent, even against his own consent; for he being but an hereditary farmer, his mootah being security for his rent to government, he can never, ought never, to be permitted to alienate land, or, what is the same thing, remit rent. He may indeed do it, for a time. He may do it, as long as he holds the mootah, but as the favoured lessee will be always liable to the full rent, he can never consider himself fixed on his land, as a proprietor. Thus the mootahdary system (say its enemies) clinches the farming system, and crushes the hope of ever making the body of the people small proprietors, and fixing them on estates, such as those in Canara and Malabar; and as it stands at present, it certainly is a farming system, in this way, are termed mootahs; the larger, zemindaries. There is no other difference, but in respect to their extent. The mootahs must, by the operation of the Hindoo law, divide; and in time, would dwindle to small freeholds, did not the Regulations prevent the division. Mootahs would in time, come down to ryotwar estates, were it not for this arbitrary

* Many estates will not sell, at all. Our system of landed property is in a great measure unsalable. We set out with declaring in the preamble to Reg. XXV. the Mootahdars and Zemindars, proprietors; we say, *They are the proprietors*; but by the decisions of the courts, and general sentiments held on the

subject, it appears that they are merely hereditary farmers of revenue; that the qualities of property, at least on the valuable part of the estates, are divided, and that the mootahdar, who is held out in the Regulations as the proprietor, has but a very limited interest in the land.

Documents relative to
Zemindarry and Ryot-
war Settlements.

Extracts from Report
of Mr. Thackeray; 4th
August 1807.

arbitrary law. If the Regulations did not interfere, a mootahdar who had four sons, and a mootah paying 1,000 pagodas annual jumma, would divide it among them, and each would, according to the law, take a portion from which 250 pagodas were payable to government. But the Regulations prevent the existence of any independent estate, paying less than 500 pagodas annual jumma. This arbitrary law, (say those natives who disapprove of the system and consider the mootahdars, actual proprietors) tends to fetter the division and alienation of land. It is true, that it will not prevent entirely the division of estates, because it will be done under hand; but it has that tendency. The four brothers will in spite of the law, divide the estate, and two of them will club together, enter their estate under one name, and pay the 500 pagodas rent conjointly; but, say the objectors to the system, the estate will be less valuable which is subject to the difficulties, disputes, and intricacies, which a law imposing such a forced co-partnership, must produce.

Indeed, the objections urged against the limitation of 500 pagodas annual rent, seem pretty well founded. If the mootahdar be considered a proprietor, not an hereditary collector of revenue, it acts apparently like those feudal laws, like entails and other institutions destructive of improvement, which the wisdom of England has been gradually abolishing.

Indeed this law, seems dictated by principles very different from those which suggested every popular law, in support of the yeomanry of England. What would be said in Parliament, if it were proposed to have no independent landed estates, paying a less land tax than £.200. per annum?—All the endeavours of the popular party in Parliament, since Edward III.'s time, seem to have tended to remove the obstacles to the free transfer of land; and in this country, where the landed property must be divided, as fast as the multiplication of mankind; where prosperity must produce the general distribution of property, as it produces families of children; in this country, a law which limits, or even tends to limit, the division and transfer of land, is contrary to the nature of things. It is to make the immutable nature of things, give way to supposed official convenience. It is trying to make things fit themselves to laws; instead of trying to make laws, adapted to circumstances. Such a regulation might answer, perhaps, in Poland, where none but a great nobility holds vast estates; but in this country, the interests of agriculture and population must, one would imagine, be injured, by so arbitrary a regulation. By thus fixing a maximum, or rather minimum, of 500 pagodas annual government rent, we prevent many of the better sort of ryots, from becoming government tenants. They would often take 1,000 acres at once from government in perpetuity, but that this regulation restrains them, and throws the mootah into the hands of an adventurer*.

The mootahdary system, as it stands at present, comprises an unnatural mixture of corporeal and incorporeal, of occupant and proprietary rights, as they are termed; or rather it is a division of the substance, a separation of the attributes of property (which its enemies say) must produce confusion, law suits, and a progeny of tenures, more intricate than those which sprung up in Europe, from the absurdities of the feudal system. Why, it may be said, must we introduce a bastard kind of feudal law, when we have so simple a system as that which has at all times existed in this Peninsula?—As government still remains the landlord, the mootahdar, for many years at least, will be nothing more than a fixed farmer. Real substantial ownership in the soil, cannot therefore exist. A farmer can never bestow proprietary rights. The ryots therefore do, and will, consider themselves as much tenants as ever; they will wander about perhaps more than ever. The advantages which they derive from the system, seems to arise from the market, which the competition among the mootahdars opens for their labour; for the ryots, now, can remove from one mootah where they think that bad terms are offered them, to one, where they get better; they can carry their labour and stock to a fair market, which they could not do, under any native, not, perhaps, under the Company's government, in some places. But it seems to be the general protection which the husbandman, in common with the other subjects of the Company, derive from the justice of government, that secures them this fair market for their stock and labour. In the Barahmah, the ryots have this way, extorted better terms from the necessitous mootahdars. Those who were rich, indeed, and could afford to lose a year's revenue, it is said would not remit a dab from the customary rent; but those who were poor, were obliged to offer good terms, and the ryots consequently may be said to have derived advantage from the system. But still it seems doubtful whether this frequent removal, this migration from farm to farm, may not, on the long run, do as much harm, as good terms to the ryots, may produce advantages; because temporary farmers can never raise so much produce from the same land as fixed tenants, still less than small proprietors.

From all my enquiries, this seems the chief advantage resulting from the system to the bulk of the ryots. It secures them, the free full enjoyment of their limits, their skill in husbandry; they have a fair market for their labour and stock. This is a great advantage, it is true; and has tended to increase cultivation, in the mootahdaree districts; but this free market may be secured, without farming the land revenue. A fixed rent, and liberty to throw up or cultivate what land they please, would secure it; but this is not enough to give them that spirit which I am anxious to see diffused among them. They must have increased means of supporting their families, and augmenting their stock. If humanity, to which

we

* If indeed the Mootahdar be considered merely an hereditary Collector, these arguments do not apply, in so full an extent.

Document, relative to
Zemindari and Ryot-
war Settlements.

Extracts from Report
of Mr. Thackeray; 4th
August 1807.

we pretend so much, be the spring of our actions; if policy, which we equally boast of, direct our measures, let us remit to the ryot, such a portion of rent, as shall fix him at once to his field; as shall put him above the uncertain indulgence of a mootahdar. It is admitted, that a remission, if not absolutely necessary to the existence of the ryots, would increase their comforts, and augment their stock: why then shall we refuse it to them, and grant it to a set of men, to be created on purpose to enjoy it, in the hope of their turning up a little of it, to the ryots? Let us do it, direct. Why must we take the roundabout, hereditary farmers, not only the public revenue, but the public subsistence, depend; why then must we refuse to them, what we gave up so freely to the mootahdar, in the hope of its reaching them, by that roundabout course?—Under the mootahdary system, the remission will perhaps filter through mootahdars, renters, and sub-renters; and a little of it, may reach the ryots; but had we not better pour it upon their heads, at once. The ryot pays 25 per cent. of the produce in the Ceded Districts, give him up 12 or 15 per cent. more, and he will become a proprietor; at least, his interests in the land, his situation will make him more like, what we usually call a proprietor, than the mootahdar. He will then buy another bullock, then dig a well, and apply the share of the rent, which he draws, to the increase of his stock, and improvement of his land; for he feels, fixed in it, he feels, a property in it. The remission is applied immediately to increase and encourage his stock and industry. It is vested in the soil; it is made direct. If therefore, we pretend to be guided by humanity, there is no disputing the advantage of this system. Of its policy, to my mind, there seems little doubt, except as to the immediate diminution of revenue.

In regard to the cheapness and facility of collection; the mootahdary system is, no doubt, a little cheaper than even a fixed ryotwar settlement; but still say its adversaries we could suggest, a cheaper and simpler still; suppose for instance, government divide the Ceded Districts, or any other large province, into great farms, of two or three lies of pagodas each, and advertise for sealed proposals, promising to give these farms, to the highest bidder, many adventurers would come forward, and would not only offer, but would perhaps actually collect and pay the revenue, at a much less expense than it could be collected, under any other system. Such a plan would also (say the friends of the ryotwar) be attended with many other advantages, attributed to the mootahdary system. Accounts would be simplified. The board of revenue, and the collectors, would not be plagued, with the settlements, with the troublesome details of tuccavy and tank repairs. If the mootahdary system is good, because simple; this plan is still better, because more simple still. If good, because cheap; this is better, because cheaper still. That a ryotwar system, is attended with some detail, and that the revenue officers must think and act a little, to carry it on well, is true; but all governments, all human affairs, are attended with some difficulty and trouble; and the more pains that are bestowed upon them, the better are they in general conducted. However (continue the advocates for ryotwar) a fixed ryotwar system will not, on the whole, be more difficult or intricate than the mootahdary system, when estates begin to diminish, by the operation of the Hindoo law of succession. The various intricate tenures, law suits, the distribution of government rent, upon divided portions of mootahs, will at least produce as much trouble, in one shape as another; to one person or another, as the ryotwar. If the collectors are a little relieved, the courts of justice will be overwhelmed; and law suits and delays will tend to lower the value of land. There indeed, seems to be some justice in this objection to mootahs, and in the representations of the advocates for ryotwar, who say, that when the rent of each field is fixed at so low a rate, that the ryot becomes a fixed farmer, and in time, a proprietor, the register of a collector will in time, be like the roll of an army; he will collect, as easily from 20,000 small land-owners, as the paymaster pays to pay, and easiness of getting them to receive, their proper quota of money. In England the land-tax is light, and fixed, and I believe, does not involve much detail or difficulty: but the window-tax, the excise, the customs, must be full as intricate; must require as many accounts, must involve as much trouble, as a ryotwar settlement. Even here, the customs in any frontier district, require more attention to accounts, and more intricate details, than the whole ryotwar detail of land revenue. It appears extraordinary to many people, and among others, to me, that under a government like ours, where there are so many boards, secretaries, collectors and civilians; so many gentlemen of the pen, well paid and well qualified to conduct this formidable detail; men who have conducted it successfully for some years; that the trouble should be urged, as an argument in favour of mootahs.

I have often heard men, very able (and with proper encouragement and support) willing to conduct any detailed settlement, object to the ryotwar settlement on this very account; but the commander in chief might as well order family chits, monthly abstracts, or any other useful documents to be discontinued on account of the detail; as for a civil government, so well furnished with officers, and with such means of making those officers zealous and able, to object to a system, because it involves a good deal of trouble and detail.

Our government ought to be a more enlightened, civilized government, than that of the natives; and therefore more able to carry on the details, by which alone any taxes can be equally and correctly assessed and collected. A Gothic chieftain, on the conquest of a province, might have objected to the forms of a Roman prefecture, and might have ordered the revenues to be collected, without any accounts at all; but the Tartars, who conquered India, barbarous as we may term them, were more politic than to do so. They were

were very particular about accounts; established wise regulations and checks upon the different revenue officers; and it is their system, which now exists in most parts of this peninsula, as well as in almost every part of Asia. A man, it might be said, might as well object to any curious piece of machinery in a great manufacture, that it was liable to get out of order, that it was very intricate, and that it would therefore be better to break it to pieces, and carry on the work without it. In every department in war, in trade, in revenue, there must be accounts and details. The Company might as well burn their books, on account of the detail and trouble attending the keeping them, as order a mootahdary system, because their servants cannot manage the detail. The sales of tea at the India-houses; I dare say, involve more difficulty respecting accounts, than all the details of the land revenue of the ryotwar collectorates on the coast. Government have only to give their revenue servants good salaries, to turn out those who are idle or incapable, to support and encourage those who are clever and industrious; and men will easily be found to manage this formidable detail. Annual settlements, it is true, are very troublesome; but when each ryot has a fixed and light rent, there will be but little difficulty. The expense after all, is nearly the same in both cases. We must either keep revenue servants of our own, or must make an allowance to the mootahdar to keep them. In respect to the trouble, I own that every person has an interest in introducing the mootahdary system, because it saves every body a great deal of trouble. I consider that I need not have made this long journey, nor written this long paper, had not your Lordship suggested the possibility of making a permanent settlement, direct with the ryots; but I am sure, that with the generality of my brother civilians, the trouble will not be a reason for opposing any system.

It is supposed, by some considerate persons, that government ought not to collect its rent at once from the actual cultivators: that some one, should stand between the mighty sovereign and lowly cultivator; and they are therefore led to approve of some middle man, some go-between. In this peninsula, however, the ryots appear to have been always the tenants of government. Whether government collected its rents through the medium of the officers of different descriptions (but all classed under the term of zemindars) or hereditary officers of different descriptions (but all classed under the term of tanahdars, the ryots were still government tenants; and therefore the system, from being general, and from having produced general prosperity, seems to be well adapted to the country. In this peninsula, the ryot is both landholder and farmer; the poor ryot is labourer too: in some districts, general poverty, occasioned by bad government and exactions, have reduced the great body of ryots to this threefold condition. However, the division of property among all the sons in a family, will always perhaps keep the bulk of the ryots, either small farmers, or small proprietors. Any set of men introduced between them and the government, which receives their rent, must be a description of bailiffs, stewards, contractors, by whatever name they be called, or under whatever conditions, permanent or temporary, they may act. It signifies little, either to the government, or to the ryot, whether the rent is paid direct to a collector, or through a zemindar to a collector, so long as the proper rent, and to neither more or less, be paid. That mode of payment, which promises most security to government and to the ryot, is the best; but all middle men, farmers, contractors, and other intermediate agents, must get a profit, and generally a very great one, either openly or clandestinely; and the more of them there are, the greater sum must be divided among them. But in India particularly, they are hardly ever content with their legitimate profit; they will always keep a little of the money that passes through their hands. In the same way that the benefit of the permanent settlement must filter through many intermediate objects, before they reach the ryots; so must the public revenue pass through many channels, before it reaches the public treasury. The more channels, the more hands, through which it passes, the greater is the danger; the less the security of revenue. In the same way that they intercept the benefits of the remission; so may these intermediate farmers intercept the public revenue. The lands are no security for the public revenue, unless they are occupied by ryots, with industry and stock to cultivate them. There is land enough to afford ten times our present revenue perhaps; but ryots and stock are wanting, and the security of revenue must depend, on their prosperous condition. The mootahdar, I have observed, is seldom a ryot; if he is a ryot, has stock, and cultivates, he is neither more nor less a ryot; he has neither more nor less stock; he neither increases nor diminishes the stock of others, by his becoming a mootahdar: but, properly speaking, a mootahdar is a man to manage settlements and collections*; he is a revenue officer; he cannot, therefore, introduce more stock than there was before. The system appears to affect agriculture no further than, as a financial measure. It is not even imagined by any person, however inattentive to these matters, that the mootahdar, on purchasing a mootah, comes down, a team, a dozen labourers, and a thousand pounds, to improve his farm, like a great Norfolk farmer, to take possession of a large farm which he has rented. No; perhaps he may think his dignity, now that he has become a mootahdar, requires an equipage; if, therefore, he formerly walked a-foot, he may take possession in state, mounted on a pariah horse, set down in the choultry of the village, and settle the rents with the ryots, just in the same way, that the circar officers settled them before. Perhaps (for this is sometimes the case) he was a gomastah, or circar officer, before, on five or ten pagodas monthly

* And perhaps ought not to be a farmer himself, since his attention would be distracted, by having two occupations; and he might neglect one or both of his trades.

monthly pay, and settled the rents and managed the collections of the mootah, before; and thus, being acquainted with its resources, had been induced to purchase it. Revenue cannot be secured, by the intermediate agency of such a man, as this. The land, it is said, offer no collateral security; he must go to jail if the mootah has been so impoverished during his management, that it will not sell for enough to pay his arrears to the circle. If he, by bad management, drives away the ryots, who will buy the ruined mootah? It is the stock on the mootah, that makes it so valuable. This stock belongs to the ryots, very seldom to the mootahdar. It is only when a great ryot becomes a mootahdar, that he has stock and land of his own; but, as it has been already observed, the law which keeps mootahs above 500 pagodas annual rent, prevents the ryots from taking mootahs, because so great a concern as a farm above 500 pagodas, is considered a revenue farm, a darbar concern, and attended with greater risk and management, than an individual ryot can incur. The greatest zemindar offers no better security than the rents of the zemindari, or private fortune, derived from those very rents, which will generally be out of reach. How are the arrears against the zemindars, who have not paid regularly, to be recovered, but from the zemindari lands? but lands were there before, and the ryots, who tender them valuable. Before, nobody but the ryot could fail; now, not only the ryot, but the mootahdar, may fail: the rent may stop between the ryot and the cash chest. If the mootahdar fails, it may be said that the security consists of the incorporeal property of 15 per cent. of the rent clogged with the service of collection, and the risque of the farm, and of the property in waste. This property has not been clearly defined, nor is as yet clearly understood; but whatever it may be, it is put up to auction, and sold for the recovery of arrears; but it would seem, that the remission ought, if possible, to go to the ryots, to be applied to the land in such a way, that each farm might, as nearly as possible, be gradually converted into a little estate. It ought to go in retail, to the ryots; not in wholesale, to the mootahdar. In such case, the land of each ryot would in time, become saleable, and the mootahdar's interest in the same lands, with the same remission. Under a mootah, as now constituted, two hundred little estates, the actual property of two hundred small proprietors, who enjoyed the solid property, the full rights, privileges, and powers, which constitute absolute property, even though it consisted only of 15 per cent. of the landlord's rent, would be more valuable than two hundred such plots of land, where the qualities of property are divided between government, the mootahdar, and the ryot, and where (say the adversaries of the system) government is forced, by an unnatural farming system, to impose arbitrary restrictions upon the transactions relating to land. Supposing the lands to be equally valuable, the full absolute property, in the one case, would render them more valuable than the divided property, in the other. But the great point is, to fix the ryot to his farm, to marry him, as it were, to a certain field; to give him such an interest in it, as to improve it to the utmost. The two hundred small proprietors would improve their land much more, it may be supposed, than the temporary farmers under the mootahdars, would improve theirs. The estates of the small proprietors would therefore be more valuable, and afford greater security to the revenue. It must, I should imagine, be always kept in view, that this peninsula is almost depopulated; that under our government a great increase of population may be expected in this mild climate, among a people with whom marriage is a religious duty; that, luckily for the government of the country, the great body of the people are husbandmen by profession, I may almost say, by instinct; men who consider agriculture their only business, the only thing they came into the world to perform.

These men, will always extend and improve the cultivation if properly encouraged; and therefore a great revenue may be expected from the waste lands, when the stock and population of the country has increased to such a degree, as to occupy them. Government, by keeping this waste in their own hands, may manage the market of lands, just as the Dutch are said to have done that of spices; by refusing waste, they will raise the value of occupied land; by giving it up, they will keep down the value of occupied land. They may manage this way, until the improvements which, it may be supposed, will take place under our government, have given certain lands an intrinsic value; for if the ryots once find that they are settled on certain fields by a light fixed rent, they will set about improvements; digging wells will be the chief improvement; wells on the high and dry parts of the country are the chief objects of husbandry; for they not only increase the usual rent, but in time of drought they, in a great degree, alleviate the distress of scarcity. At all events, and as times are very bad indeed, they avert the danger of famine. Suppose a ryot, who has a field, for which he now pays 40 pagodas annual rent, gets the perpetual lease of it, for 34 pagodas, he gets 15 per cent. of the landlord's rent. Supposing that he paid the full rent of which it is susceptible, in its present shape. He will next set about improving the land itself, where the situation allows of it; digging wells will be the most obvious way. When his wells are dug, he fears bad seasons but little; they must be bad indeed, to exhaust his wells. He will most likely raise produce enough to pay his land-tax to government, to feed himself and cattle; for though he raises less in a bad season, he gets a better price. It may be supposed that the mootahdar will do so, too; however, it will be found most likely, that neither he nor his tenants have so palpable an interest in improvement, as the small proprietor would have. The tenants would not, and though the mootahdar might feel as much anxiety for the general improvement of his mootah, as any small proprietor

proprietor could do for that of his estate; yet he is but one man; he could not oversee every thing, do every thing, know or apply his judgment to every thing. He and his ryots might be quarrelling about the rent, while the independent proprietors, or rather the whole body of them, would be silently and seriously setting all their wits, their labour, and their stock, to the grand work of improvement; because each man would be tied down to a certain spot, in which he would possess and feel the full ownership. In short, to divide the qualities of property in the soil, between the government, the mootahdar, and the ryot, in the way proposed by this system, is treating mother earth like a Nair lady, and giving her half-a-dozen husbands to neglect her, while one good man would cherish her with affection.

However, notwithstanding all these objections, which may perhaps be justly urged against the mootahdar system, there is no doubt, but that it will produce improvement, by fixing the demand, and giving individuals a greater interest in the land, than they had before. The limitation of the demand of government is so great a blessing, that it compensates for the faults of the system: however, it would seem, that government might fix the demand direct, without the intermediate agency of mootahdars. The fixing the demand is independent of the farming principle of the system; and, therefore, does not prove it altogether a good system, any more than some very good institutions, prove the Mahomedan law an excellent system of jurisprudence.

Another advantage of the mootahdary system, is the cheapness of it. It might be necessary to allow the farmers a greater remission to constitute them small proprietors, than to enable the mootahdars to carry on their mootahs successfully: if we give 15 per cent. to the mootahdars, it may be necessary to give perhaps 20, or even more, to the bulk of the ryots, with the view of making them small proprietors, to pay regularly. It will therefore, be right to weigh well, whether or not the loss, which this difference will occasion, will be compensated by any equivalent advantages. The chief pecuniary advantage, which will arise from a ryotwar system, would be the increased revenue derivable from waste, as the stock and population increased in consequence of the light rent.

After the lands at present occupied, are completely cultivated, the ryots will turn their superfluous stock to the improvement of waste; perhaps for eight or ten years, their present lands may afford sufficient occupation for all the labour and stock of the country; but, after that period, it is likely that the public revenue will be rapidly augmented, by the occupation of waste. Revenue increased, from those genuine sources of stock and population, is more to be depended on, than that raised from the lottery-like resource of mootahs: but the revenue may in time be augmented from other sources, perhaps; and it seems politic to throw the burthen from the land, as much as possible. The 32 millions annually raised in England, would ruin the country if levied directly upon the land, or even that part which is indirectly paid by the land.

Our conduct in regard to the (I may take them at) six millions of persons, who are concerned in the decision of this question, will show our principles. There are perhaps six millions of persons engaged in agriculture, who will be affected by the settlement which is made with them. These persons must live by agriculture; their instinctive application to husbandry, I may say, is what supports the scheme of government. Without it, this country had long ago been reduced to a desert, by war, bad seasons, and bad government. These husbandmen pay our armies, support our costly establishments, provide our investments, and, under good management, could support a British army in Germany to fight the battles of the state. Shall we leave these men to struggle under a heavy, in some cases, a rack rent? Shall we transfer them with this burthen on their shoulders to the mootahdar, like so many cattle? Or shall we excite their industry, and increase their stock, by giving them a share of the rent, and look for a compensation, in an increased revenue derived from augmented stock, population, and industry? This may be said to be all theory, not to be put in practice; but it is practicable. The result will follow the cause, as certainly as any other moral effects result from their causes. It is a perfect syllogism—as light rent increases the comforts and stock of the farmer; comforts and stock increase population and cultivation; population and cultivation increase the public revenue: nobody will deny this: but there always seems some difficulty attending the practice. We have instituted courts of judicature at a great expense, to protect private rights; but where is there so great a cause to be settled as this—between government and the great mass of cultivators? It signifies either to government, or to the body of the people, whether Vinkoo or Mootoo, have their cause rightly decided; but it signifies very much, whether a light or a heavy rent is paid, whether a light and equal assessment is made, to the immediate benefit of the people and the ultimate benefit of government, or whether a high unequal rent is exacted by the necessities of the state,

	Acres.	Rent in R ^y pagodas.
Waste land 10 years in the Ceded Districts	21,33,363	6,69,258
Old waste overgrown	41,29,252	5,15,450

* A ryot may pay circuit rent M.P. 178. 8. upon a farm producing 3000 2. a remission of 12 or 15 per cent. will therefore be a great relief; he goes on now borrowing frequently; his reputation for industry is his paper money, and he pays his rent somehow or other, living from hand to mouth. A remission might be thrown away on the idle and extravagant; but it would benefit the generality. The idle and extravagant would not retain their lands, and most probably the land in which there was a property of 15 per

cent. of landlord's rent, would ultimately fall into the hands of the industrious. It is said by some, that a high rent stimulates industry, and in the Ceded Districts where the rent, if not very high, is the full landlord's rent, the people are exceedingly industrious. The women especially are constantly at the spinning wheel; but I think that these industrious habits would not be weakened, by giving them a share of the rent.

Documents relative to
Zemindarry and Ryot-
war Settlements.

Extracts from Report
of Mr. Thackeray; 11th
August 1807.

state, or imposed by a careless, rigid, or a too cautious collector. The sources of prosperity are immediately affected, by the conduct of the collector; the effects of the court, are slow and circuitous. The one, like a copious blood-letting: the other, like the local application of a leech; that is, where too high an assessment, or an unjust decision occurs. The courts indeed, are perhaps at present, a source of trouble to the ryots; they are generally the debtors; the baidians, and townsmen, the creditors. The townsmen talk about and know about the courts, and bring forward their old bonds; but the ryot, who lives in a distant village, never thinks about justice, till he is served with a summons.

This operation of the courts, will, perhaps, in some degree, impede the collection of the revenue; and all I fear is, that the remission, if granted, may for some years, go to the creditors, rather than benefit the ryots. In the end, however, this will not much signify, because it will still increase the general agricultural stock, whether it be borrowed and employed, or employed and enjoyed by the ryots themselves. As the remission or rather share of the landlord's rent will stick to the land under all transfers, it will be valuable property, and will, in the end, fall into the hands of some industrious person.

Courts however, are not only beneficial, but actually necessary. However, I maintain, that a light rent in the present state of the country, is still more necessary; that government ought to try to lighten the burthen as much as possible; that 10 or 15, or even 20 per cent. is no object, in competition to the improvement of the country. We must adopt that system, which tends to promote general comfort and population, to raise the greatest produce from the earth. If we flatter ourselves that we in reality increase the resources, invigorate the agricultural stamina of the country, by creating a set of farmers to collect this heavy rent; that we thereby benefit in any great degree, the bulk of the people, inasmuch as we grant a remission to the mootahdars to ensure the payment of their rent, and compensate for their risque and trouble of collection; we are certainly deceived. It may be said, that things go on well, that the mootahdars pay, that the country improves; but under our honourable government, defended by our army; a country so fertile; a people so industrious, will thrive, in spite even of a bad system, just, as a stout child grows and becomes a sturdy youth, in the midst of rags and poverty. I do not mean to say the system is bad. I only mean to say, that in spite of its faults, the country will improve; because for many thousand years, it has been a rich populous country, whenever 30 or 40 years of peace allowed it to rise into its natural state. But if the country thrives, it is from other causes; not because the government, has farmed the land revenue. Our government is so strong, so just, so wise, in comparison to native governments, that almost under any system, the country will, in a certain degree, prosper. Under the harshest tyranny, the ryots seem never to have totally relinquished the labours of husbandry: they consider themselves born to plough, and they labour in this their vacation, until their strength fails. The people in the Ceded Districts continued to cultivate, though exposed not only to the most arbitrary exactions of their own government, but also of banditti. Men might be seen holding the plough with black stumps of fingers, burnt off by the officers of their own government. Shall we then take the same advantage of this instinct, which the petty tyrants, who have for 50 years usurped the government of the country, did? Shall we exact the same high rent, which they exacted, on their principles? For they always considered it enough, if the ryots had sufficient left them, just to live and keep up their stock; they exacted every dub besides. Their wants and uncertain existence, I may say, made them careless of future advantages. Shall we continue this system, or endeavour by economy, by management, by time, to better the condition and nurse the ryots, into small proprietors?

We have every reason to believe, that the great Hindoo and Mahomedan empires, under which agriculture was raised to so flourishing a state, were very moderate in their assessments.

On the decline of these great empires, the petty chiefs, who usurped the sovereign power, were forced by their wants to exact as much as they possibly could, without directly exhausting the means of cultivation; and consequently agriculture declined with the great states, under which it was protected.

Rack rents have contributed more to ruin the peninsula, than all the wars and tumults which have occurred. Many countries have continued in high culture, though exposed to constant wars; and others, have become desert, in the midst of peace. The open violence of armies has done less injury to the peninsula, perhaps, than the fines, fees, exactions and contributions, which have been imposed by the tyranny, or permitted by the weakness of the state. The great empires encouraged husbandry, by a light assessment; the petty tyrants who usurped authority on their decline have discouraged, in some places ruined it, by heavy exactions. The buildings, tanks, channels, even ridges, which separated former fields, the ruined villages, general tradition, books, accounts, and sumuds, and inscriptions; all combine to give us a high idea of the former cultivation, and opulence of this peninsula.

The great Hindoo princes did not, in fact, want a very great revenue: they had no extensive establishments to keep up: their simplicity of manners required but little. The soldiers were supported, by the grant of lands: the prince and nobility eat finer rice and more ghee than ploughmen. Religious ceremonies were, perhaps, the chief expense of the state; but a fifth, and even only a sixth, were the shares of the produce usually taken by the prince. The Ray Rekab of Canara was one-sixth. The people of the Ceded Districts paid more to the Byjuugger government; but those rajahs were only a kind of lord paramount poligars, engaged in perpetual wars with the Mahomedans, who at last overthrew their government. These

These wars, made it necessary to exact; and the plunders and massacres, which the Mahomedans exercised, perhaps made the body of the people willing to pay, a heavy rent, to keep out those fanatic invaders; but on the whole, I believe the land-rent was lighter, and certainly it was expended, in a manner more congenial and beneficial to the people, than our land-rent. It seems to have been this light rent, that enabled the countries to rise to such a pitch of improvement.

One advantage has been attributed to the mootahdarry system, in respect to government, that I must confess I do not see: that is, that the revenue will be fixed. It may look well in the accounts, to have the same certain sum always as the demand, and may save some trouble; however, I should imagine ours to be the first government in the world, that ever considered it a material object to collect the very same sum each year, if it does consider it so. The revenue of most countries, of England for instance, fluctuates according to the exigencies of the state. Deficiencies are made up by new taxes; surplus collections are accounted for: but among all the schemes for improving the revenue, I never heard of a statesman recommending any financial measure, merely because it promised to bring the very same sum in each year. On the contrary, they in general boast of a probable increase. At all events, the revenue is made to suit the exigency. If 30 millions are wanted, they are raised. They may, perhaps, farm or fix the amount of any particular tax, because it may be expedient to dispose of that one tax, in that way; but as they have many other means of raising supplies, that signifies little.

In India, the Land is the chief source of revenue; very little else goes to supply our Indian budget. In England, the land-tax is only 1-16th of the whole revenue; here it is 1-5th of the whole revenue. The bad policy, therefore, of shutting up our only great source of supply is manifest. Although it be highly expedient, nay, absolutely necessary, to limit the demand on private estates; yet for government to bind itself down to a certain sum for the whole country, appears impolitic. As far as I can comprehend the Permanent Settlement, as hitherto introduced, government can neither ascertain, whether their subjects can pay more revenue, nor can they, without breaking through their engagements, raise more land revenue. In the Northern circars, for instance, it will be impossible to tell, 10 years hence, whether the country can bear four or five lacs more, because government have transferred the cumums to the zemindars, and apparently seem to have pledged themselves not to country might easily bear it, because government seem to have pledged themselves not to levy more land revenue.*—The zemindars, at least, consider the subject in this way, and expect to engross the profits, the rent, which the natural increase of stock and population, under our mild government in those fine provinces, will produce. It would seem, that neither the state, nor the ryots, can share those advantages; the state and the ryots, those objects of attention to the indolent Hindoos and barbarous Tartars, who preceded us, and under whom India flourished, in such a way, as to astonish the world, and become proverbial for its industry, fertility, and population.

However urgent the necessities of the State may be, it would seem that we can raise no more in the shape of land revenue from the Circars. The indulgences granted then by the permanent settlement to the zemindars, must therefore be compensated for by burthens laid on the industrious subjects of the other provinces. This is a cause of inequality and hardship, and is one reason for the general extension of the Permanent Settlement. But and hardship, and is one reason for the general extension of the Permanent Settlement. But though the mootadary system is better perhaps than a high uncertain rent; yet it seems easy to fix the demand, without recurring to that system. In whatever way the country be settled, the qualities of property, the Ashta Bhog or eight attributes, privileges and powers which are necessary to constitute the full ownership in the land, must, as much as possible, be vested in the same person. Whether the estates be large or small, will depend on circumstances. If one great ryot undertook for a whole village, he ought to have it on all, unless others were injured, by being rendered dependant upon him; where two, three, all, unless others were injured, by being rendered dependant upon him; where two, three, or a dozen ryots, engaged for a village, they ought to have it; whenever good men offered to take land in perpetuity, they ought to have it; but there should be no restrictions, no rules calculated for official convenience, rather than for general improvement; no estates should be sold; no adventurers admitted. There seems no necessity for a hasty settlement; but the sooner the remission in those provinces, where the rent is heavy, be granted, the speedier will be the increase of stock, and the quicker will be the effects of the encouragements to industry, which the remission will produce.

WE ought to remit as much as possible, to the ryots of the Ceded Districts and other surveyed provinces; whether we consider the climate or the present assessment, rather than to the sub-alpine proprietors of Canara and Malabar. The Ryots of the Ceded Districts are a very industrious race, and are perhaps, the best men in the world, for the cultivation of the earth: they are husbandmen by cast. In Europe, if a man has four sons, two or three may become sailors, soldiers, or tradesmen: but here, they must all follow their hereditary profession of husbandry. They have continued to pay their landlord's rent, and have prospered as farmers, under the able management of collector Munro; but it requires a share of the rent to enable them to become small proprietors, and extend cultivation to the utmost.

* We must therefore have recourse to other means of raising the public revenue. From a late decision, however, it would seem, that government are precluded from

raising a revenue from licences on duties, which may ultimately affect the produce of the land.

Documents relative to
Mootahdarry and Ryot-
war Settlements.

Extracts from Report
of Mr. Thackeray; 4th
August 1807.

utmost. A remission of 10 per cent. might perhaps not make up to them, the loss which they must feel when a collector is set over them*. It may be said, that the Ceded Districts have improved so much under the Company's government, that a remission of rent seems unnecessary; however, they might improve still more, under a management equally efficient, and under a land revenue, which should leave to the ryots, a share of the landlord's rent.

Respecting the future system to be adopted for the management of the Ceded Districts; I am heartily of opinion, that the introduction of the mootahdarry, would be prejudicial to the Ryots, and to the Company, for the reasons which have been so often stated. I think, that when the government can afford it, a remission ought to be granted to the ryots, to give them a share of the landlord's rent. A small remission would tend to make them thriving farmers; a greater remission, would tend to make them, proprietors. I think, that it must be the object of government, to nurse, them into thriving farmers, if the exigencies of the state will not allow it to constitute them proprietors: but this is not to be done, by farming the land-rent, and giving a remission to the mootahdars.

I HAVE written so long a paper on the subject; and collector Munro has discussed it in so ample and able a way, that it seems unnecessary, if not presumptuous in me, to say any thing more on the subject. I shall only observe, that the Permanent Settlement is meant to benefit the Government, and the Ryots; that in respect to the ryots, it is admitted, it is necessary to grant them a remission, to give them an increase of stock and spirit; if not to make them comfortable. Shall we then refuse it to them, and grant it to a set of Farmers, to be created on purpose to enjoy it? In respect to Government, it is admitted, that the revenue depends on the stock and spirit of the cultivators, under any system: Shall we then encrease their stock, and excite their spirit, by a direct remission, or shall we leave them to struggle with bad seasons, under their present high rent, and give the remission to a set of Farmers, to ensure them against losses, which our own, I may say, harsh and inpolitic conduct, towards the ryots, most probably occasion?

* I consider it unnecessary to argue on the advantages of a light rent, as it regards the country; because it appears as clear as any moral conclusion can, that industry, stock, and population, must be increased by a light rent.

The End.

